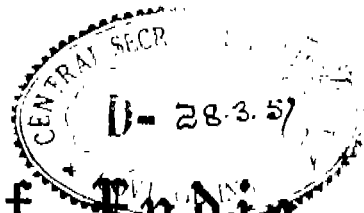


The Gazette



सत्यमेव जयते

of India



PUBLISHED BY AUTHORITY

No. 12] NEW DELHI, SATURDAY, MARCH 23, 1957

NOTICE

The under mentioned Gazettes of India Extraordinary were published upto the 13th March 1957 :—

Issue No.	No. and date	Issued by	Subject
133	S.R.O. 755, dated the 5th March, 1957.	Election Commission, India.	Corrigendum to notification No. 464/19/13/57, dated the 15th February 1957.
134	S.R.O. 756, dated the 6th March, 1957.	Ditto.	Notices of retirement by contesting candidates to the House of the People from different Constituencies.
135	S.R.O. 757, dated the 6th March, 1957.	Ditto.	Amendment made in the notification No. 434/1/56 (1), dated the 7th January, 1957.
136	S.R.O. 758, dated the 7th March, 1957.	Ministry of Law.	Declaration containing the name of the candidate elected to the House of the People from Sasaram Constituency.
137	S.R.O. 759, dated the 7th March, 1957.	Ministry of Food.	The powers conferred on Central Government in relation to transport of rice, paddy or products, shall be exercisable also by the Government of the State of Orissa.
138	S.R.O. 760, dated the 7th March, 1957.	Ministry of Law.	Declaration containing the name of the candidate elected to the House of the People from Chandni Chowk Constituency No. 395.
	S.R.O. 761, dated the 7th March, 1957.	Ditto.	Declaration containing the name of the candidate elected to the House of the People from New Delhi Constituency.

Issue No.	No. and Date	Issued by	Subject,
139	S.R.O. 762, dated the 7th March 1957.	Election Commission, India.	Amendment made in the Notification No. 434/1/56(1), dated the 7th January 1957.
140	S.R.O. 763, dated the 8th March 1957.	Ministry of Law.	Declaration containing the name of the candidate elected to the House of the People from Delhi Sadar Constituency.
	S.R.O. 764, dated the 8th March, 1957.	Ditto.	Declarations containing the names of the candidates elected to the House of the People from the Constituencies referred to therein.
	S.R.O. 765, dated the 8th March, 1957.	Ditto.	Declaration containing the name of the candidate elected to the House of the People from 149, Trivandrum Constituency.
140-A	S.R.O. 765-A, dated the 9th March 1957.	Ministry of Home Affairs	Grants of contract allowances to the Governors of Andhra Pradesh and Kerala, for miscellaneous expenses during period of five months ending with the 31st March, 1957.
140-B	S.R.Cs. 765-B, 765-C, and 765-D, dated the 9th March, 1957.	Ministry of Law.	Declarations containing the names of the candidates elected to the House of the People from the Constituencies referred to therein.
140-C	S.R.Ot. 765-E and 765-F, dated the 9th March, 1957.	Ditto.	Declarations containing the names of the candidates elected to the House of the People from the Constituencies referred to therein.
141	S.R.O. 766, dated the 10th March, 1957.	Ministry of Labour.	Constitution of a Labour Court at Nagpur and appointment of presiding officer of that Court.
	S.R.O. 767, dated the 10th March 1957.	Ditto.	Any question of dispute in relation to Standing Order certified under the Industrial Employment (Standing Orders) Act, 1946, may be referred to the Labour Court, Nagpur.
	S.R.O. 768, dated the 10th March, 1957.	Ditto.	Constitution of an Industrial Tribunal at Nagpur and appointment of presiding officer of that Tribunal.

Issue No.	No. and Date	Issued by	Subject
	S.R.O. 769, dated the 10th March 1957.	Ministry of Labour	Constitution of an Industrial Tribunal at Dhanbad and appointment of presiding officer of that Tribunal.
I42	S.R.O. 770, dated the 10th March, 1957.	Ditto.	The Industrial Disputes (Central) Rules, 1957.
I43	S.R.O. 771, dated the 9th March, 1957.	Election Commission, India.	Notices of retirement by contesting candidates to the House of the People from two different constituencies.
I44	S.R.Os. 828 and 829, dated the 11th March 1957.	Ministry of Law.	Declarations containing the names of the candidates elected to the House of the People from the Constituencies referred to therein.
I45	S.R.O. 830, dated the 12th March 1957.	Ministry of Finance.	Amendment made in the notification No. 168-Customs, dated the 18th December, 1954.
I46	S.R.O. 831, dated the 8th March, 1957.	Election Commission, India.	Corrigendum to the notification No. 464/19/13/57, dated the 15th February 1957.
I47	S.R.Os. 832 and 833 dated the 13th March 1957.	Ministry of Law.	Declarations containing the names of the candidates elected to the House of the People from the Constituencies referred to therein.
I48	S.R.Os. 834, 835 and 836, dated the 13th March, 1957.	Ditto.	Declarations containing the names of the candidates elected to the House of the people from the constituencies referred to therein.

Copies of the **Gazettes Extraordinary** mentioned above will be supplied on indent to the **Manager of Publications, Civil Lines, Delhi**. Indents should be submitted so as to reach the **Manager within ten days** of the date of issue of these **Gazettes**.

PART II—Section 3

Statutory Rules and Orders Issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

ELECTION COMMISSION, INDIA

New Delhi-2, the 23rd March 1957

S.R.O. 850.—In pursuance of sub-rule (2) of Rule 16 of the Representation of the People (Conduct of Elections and Election Petitions) Rules, 1956, the following is published for general information:—

FORM 12

Notice of Retirement by a contesting candidate

(See rule 16)

Election to the House of the People from 170 Mandsaur Constituency

To

The Returning Officer,
Mandsaur Constituency.

I hereby give notice that I retire from the contest at the above election.

KOR SINGH,
Candidate.

Place: Mandsaur.

Dated: 13-2-57

Returning Officer and Collector,
Mandsaur.

[No. 464/19/8/57.]

By Order,

A. KRISHNASWAMY AIYANGAR, Secy.

MINISTRY OF LAW*New Delhi, the 12th March 1957*

S.R.O. 851.—In exercise of the powers conferred by section 3 of the Maintenance Orders Enforcement Act, 1921 (18 of 1921), the Central Government hereby directs that the Notification of the Government of India in the late Home Department No. F. 369-23 dated the 11th June, 1923 relating to the application of the said Act to Western Australia shall stand cancelled.

[No. F.43(3)/56-J-I.]

S.R.O. 852.—In exercise of the powers conferred by section 3 of the Maintenance Orders Enforcement Act, 1921 (18 of 1921), the Central Government hereby directs that the Notification of the Government of India in the late Home Department No. F.154-I-24 dated the 20th November, 1924, relating to the application of the said Act to New South Wales shall stand cancelled.

[No. F.43(3)/56-J-II.]

K. V. K. SUNDARAM, Secy.*New Delhi, the 18th March 1957*

S.R.O. 853.—The following notifications issued by the Sikkim Darbar are published for general information:—

"1. Notification No. 3245/O.S.

It is hereby notified that whereas the Government of India have agreed that the summonses and other processes issued by the High Court and all other Civil and Revenue Courts of Sikkim may be served by the courts in India for a period of one year with effect from the 15th January, 1957, the Sikkim Darbar have also agreed that the summonses and other processes issued by the Civil and Revenue courts in India may be served by the courts of Sikkim for the above period of one year.

2. Notification No. 3246/O.S.

It is hereby notified that, whereas the Government of India have agreed that the decrees passed by the High Court and all other courts of Sikkim whose civil jurisdiction is not subject to any pecuniary limit may be executed by the district courts in India for a period of one year with effect from the 15th January, 1957,

the Sikkim Darbar have also agreed that the decrees passed by the following courts of India, namely—

- (i) The Supreme Court,
- (ii) All High Courts and Judicial Commissioners,
- (iii) All District courts,
- (iv) All other courts whose civil jurisdiction is subject to no pecuniary limit provided that the judgement or the decree sought to be executed is sealed with a seal showing that the jurisdiction of the court is subject to no pecuniary limit,

may be executed in Sikkim by the court of the Chief Magistrate.

Explanation.—'Decree' in the above notification means any decree or judgement under which a sum of money is payable not being a sum payable in respect of taxes or other charges of a like nature or in respect of a fine or other penalty, but shall in no case include an arbitration award, even if such an award is enforceable as a decree or judgement.

By Order of His Highness the Maharaja of Sikkim.

GANGTOK,

The 20th February, 1957.

T. D. DENSAFA,

Chief Secy. Govt. of Sikkim."

[No. F.46(6)/56-J.]

H. R. KRISHNAN, Joint Secy.

MINISTRY OF HOME AFFAIRS

New Delhi-2, the 11th March 1957

S.R.O. 854.—In exercise of the powers conferred by section 15 of Notaries Act, 1952 (53 of 1952), the Central Government hereby makes the following amendment in the Notaries Rules, 1956, namely:—

In the said Rules, after rule 16 the following rule shall be inserted, namely:—

"17. Annual publication of the list of notaries:—The list of notaries to be published by the Central Government and every State Government under section 6 of the Act, shall be in the following form.

Sl. No.	Name of notary	Residential and professional address	Qualifications	Area in which he is authorised to practise	Remarks
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[No. 1/9/57-Notaries.]

S. NARAYANSWAMY, Dy. Secy.

New Delhi-2, the 12th March 1957

S.R.O. 855.—In exercise of the powers conferred by sub-section (1) of Section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendments in the All India Services (Provident Fund) Rules, 1955, namely:—

In the said Rules in sub-clause (i) of clause (e) of Rule 15, for the words beginning with "the subscriber has produced" and ending with "the land and the house thereon" the following words shall be substituted, namely:—

"the subscriber has produced an agreement of sale together with the title deeds of the vendor, whether original or certified copies thereof, showing that the vendor has an indefeasible and clear title to the land and house which he agrees to sell to the subscriber."

[No. 13/2/57-AIS(III).]

New Delhi-2, the 18th March 1957

S.R.O. 856.—In exercise of the powers conferred by sub-section (1) of section 3 of the All India Services Act, 1951 (61 of 1951), the Central Government, after consultation with the Governments of the States concerned, hereby makes the following amendment in the all India Services (Conduct) Rules, 1954, namely:—

In the said Rules, after rule 4, the following rule shall be inserted namely:—

"4-A. Employment of near relatives in firms enjoying Government patronage.—No member of the Service shall, except with the previous sanction of the Government, permit his son, daughter or dependent to accept employment with private firms with which he has official dealings, or with other firms having official dealings with the Government:

Provided that where the acceptance of the employment cannot await the prior permission of the Government, or is otherwise considered urgent, the matter shall be reported to the Government; and the employment may be accepted provisionally subject to the permission of the Government."

[No. 13/9/57-AIS(III).]

P. PRABHAKAR RAO, Dy. Secy.

MINISTRY OF EXTERNAL AFFAIRS

New Delhi, the 28th February 1957

S.R.O. 857.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following further amendment to the Indian Foreign Service Rules, 1954, namely:—

For the last sentence of the Note below clause (b) of sub-rule (5) of rule 13 of the said rules, the following shall be substituted, namely:—

"In the case, however, of a child receiving education at a school or college at the time of the Government servant's transfer, travelling allowance shall be admissible for the onward journey only if the child follows him within one year of the date of the Government servant's transfer, for residing with the parents or for visiting them during vacation. In the case of a transfer of a Government servant from abroad to India, travelling allowance for the child's journey from abroad to India shall also be admissible if the child precedes the parents by not more than one year of the date of transfer."

This amendment shall be deemed to have taken effect from the 19th September, 1956.

(IFSR-Amd.-21.)

[No. F. 8 (4, 7, 11)-E.II/56.]

A. S. MEHTA, Dy. Secy. (Est.).

New Delhi, the 11th March 1957

S.R.O. 858.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution the President hereby directs that the following further amendments shall be made to the Indian Frontier Administrative Service Rules, 1956, namely:—

In Schedule I of the said rules, after serial No. (x), under Duty Posts Grade I and Serial No. (v) Grade II the following shall be inserted, namely:—

Grade I

(xi) Additional Deputy Commissioner, Manipur—1.

Grade II

(vi) Assistant Political Officers—3.

2. The amendment hereby made shall be deemed to have taken effect on and from 1st August, 1956

[No. 145-NEFA/57.]

H. ZOPIANGA, Under Secy-

MINISTRY OF AGRICULTURE

New Delhi, the 14th March 1957

S.R.O. 859.—The following draft of certain further amendments to the Tobacco Grading and Marking Rules, 1937, which the Central Government proposes to make in exercise of the powers conferred by section 3 of the Agricultural Produce (Grading and Marking) Act, 1937 (I of 1937), is published as required by the said section, for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 30th April, 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date specified above will be considered by the Central Government.

Draft Amendments

In the said rules:—

(1) in rule 2 (relating to Grade designations) for the brackets and words “(Nicotiana tabacum) 2” the brackets and words, (Nicotiana tabacum and Nicotiana rustica)” shall be substituted,

(2) in rule 6 (relating to the method of packing), for sub-rule (1), the following sub-rule shall be substituted, namely:—

(1) Graded tobacco shall be packed in wooden hogsheads or wooden cases or in bales or in such other kind of packages and of capacities and in such manner as may be approved by the Agricultural Marketing Adviser to the Government of India”;

(3) in Schedule II relating to Grade designation and definition of quality of unmanufactured Flue-cured Virginia Tobacco.

(i) against the grade ‘PL’ under column 2, for the word “Mixed”, the words “Colours of all the foregoing grades excepting DDB, separately or mixed” shall be substituted;

(ii) against the grade ‘FS’ under column 2, for the words “or mixed” occurring at the end, the words “light green or light medium green or mixed” shall be substituted;

(iii) against the grade ‘FS’ under column 4, for the existing entry, the following shall be substituted, namely:—

“Broken pieces not less than 1” long”;

(iv) against the grade ‘FS2’ under column 2, for the word “Mixed” the words “Bright lemon or bright orange or yellow to light orange or light brownish yellow or brown, light green or light medium green or mixed” shall be substituted;

(v) at the end of footnote marked†, the following sentence shall be inserted, namely:—

“Lots containing higher percentage of admixture will be assigned next lower grade”;

(vi) at the end of the first sentence of para (2) of the footnote marked§ the words “read with the footnote regarding tolerance given above i.e. footnote marked†” shall be added;

(vii) para (3) of the footnote marked “§” shall be omitted and para (4) re-numbered as para (3);

(viii) para (3) of the footnote marked ¶ relating to FS2 shall be omitted,

(ix) para 2 of the footnote marked** relating to ‘stems’ shall be omitted.

(4) in Schedule IV relating to Grade designations and definition of quality of unmanufactured Sun-cured ‘Natu’ (country) Tobacco.

(i) against the grade NS2 in column 2, for the word “Mixed”, the words “Brown or dark or mixed” shall be substituted;

(ii) para (3) of the footnote marked ¶ relating to grade ‘NS2’ shall be omitted;

(iii) para 2 of the footnote marked** relating to ‘stems’ shall be omitted.

[No. 16-23/55AM.]

V. S. NIGAM, Under Secy.

(I.C.A.R.)

New Delhi, the 9th March 1957

S.R.O. 860.—Under Section 4 (x) of the Indian Cotton Cess Act, 1923 (XIV of 1923), the Central Government are pleased to appoint Shri Kali Das Sawhney, M.Sc., F.N.I., F.A.S., Retired Director of Agriculture, Hyderabad, to be a member of the Indian Central Cotton Committee, Bombay, with effect from the 1st March, 1957, for a period of one year.

[No. F1-42/56-Com.II.]

New Delhi, the 12th March 1957

S.R.O. 861.—In pursuance of the provisions of Section 4(ii) of the Indian Cotton Cess Act, 1923 (XIV of 1923), the Central Government hereby nominate Dr. S. B. Singh, Agricultural Adviser to the Government of Uttar Pradesh, as a member of the Indian Central Cotton Committee, Bombay, upto 31st March, 1958.

[No. F1-42/56-Com.II.]

MOKAND LALL, Under Secy.

MINISTRY OF HEALTH

New Delhi, the 9th March 1957

S.R.O. 862.—The Government of Uttar Pradesh having nominated Dr. K. M. Lal to be the representative of that Government on the Drugs Consultative Committee in place of Col. A. N. Chopra, the Central Government in pursuance of section 7 of the Drugs Act, 1940 (23 of 1940), hereby makes the following further amendment in the Notification of the Government of India in the Ministry of Health No. F. 1-3/47-D(II), dated the 13th September, 1948, constituting the Drugs Consultative Committee, namely:—

In the said Notification, under the heading 'Nominated by State Government', for entry 4 the following entry shall be substituted, namely:—

"4. Dr. K. M. Lal, Director of Medical and Health Services, Uttar Pradesh."

[No. F. 4-4/56-D.]

S.R.O. 863.—The Government of Kerala having nominated Shri N. Chandrasekharan Nair to be the representative of that Government on the Drugs Consultative Committee, the Central Government in pursuance of Section 7 of the Drugs Act, 1940 (23 of 1940), hereby makes the following further amendment in the Notification of the Government of India in the Ministry of Health No. F. 1-3/47-D(II), dated the 13th September, 1948, constituting the Drugs Consultative Committee, namely:—

In the said Notification, under the heading 'Nominated by State Governments', after entry 10 the following entry shall be inserted, namely:—

"11. Shri N. Chandrasekharan Nair, B. Pharm., Drugs Controller, Kerala."

[No. F. 4-1/57-D.]

J. N. SAKSENA, Under Secy.

MINISTRY OF TRANSPORT

(Transport Wing)

New Delhi, the 11th March 1957

S.R.O. 864.—In exercise of the powers conferred by rule 5 of the Indian Merchant Shipping (Seamen's Employment Office, Calcutta) Rules, 1954, the Central Government hereby appoints with effect from the 1st March, 1957 for a period

of two years, the following persons as members of Seamen's Employment Board at the port of Calcutta, namely:—

Members representing the Government

1. The Director General of Shipping.—Chairman.
2. The Principal Officer, Mercantile Marine Department, Calcutta.—Vice-Chairman.
3. The Labour Commissioner, West Bengal.
4. The Director of National Employment Service, West Bengal, Calcutta.
5. The Director, Seamen's Employment Office, Calcutta.

Members representing the Shipowners

6. Shri B. P. Singh Roy.
7. Shri M. R. Das.
8. Shri L. W. Balcombe.
9. Capt. J. Wharry.
10. Capt. J. H. Wright.

Members representing the Seamen

11. Shri Kali Mukherjee.
12. Shri Abdul Gani.
13. Shri K. D. Chatterjee.
14. Shri Bikas Majumdar.
15. (To be notified later).

[No. 15-MS(1)/57.]

S. K. GHOSH, Dy. Secy.

(Transport Wing)

PORTS

New Delhi, the 18th March 1957

S.R.O. 865.—In pursuance of sub-section (2) of section 9 of the Madras Port Trust Act, 1905 (Madras Act II of 1905), it is hereby notified that, in accordance with the provisions of section 13 of the said Act, Shri E. J. M. Leigh of Messrs. Binny and Co. (Madras) Ltd., Madras, has been elected by the Madras Chamber of Commerce to be a Trustee of the Port of Madras with effect from the 11th March 1957, vice Shri P. Hadfield resigned.

[No. 13C-PI(15)/57.]

D. A. R. WARRIAR, Under Secy.

MINISTRY OF WORKS, HOUSING & SUPPLY

(Central Boilers Board)

New Delhi, the 11th March 1957

S.R.O. 866.—The following draft of a further amendment to the Indian Boiler Regulations, 1950, which the Central Boilers Board proposes to make in exercise of the power conferred by Section 28 of the Indian Boilers Act, 1923 (5 of 1923), is published as required by sub-section (1) of Section 31 of the said Act, for the information of all persons likely to be affected thereby; and notice is hereby given that the said draft will be taken into consideration on or after 11th June 1957.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Boilers Board. Such objections or suggestions should be addressed to the Secretary, Central Boilers Board, Ministry of Works, Housing and Supply, North Block, New Delhi.

Draft Amendment

In the said Regulations—

- (1) For the heading of Chapter VI, the following shall be substituted, namely—
“Valves, Gauges and Auxiliaries”.
- (2) In Regulation 281—
 - (i) for the heading, the following shall be substituted, namely—
“*Requisite Mountings, Fittings and Auxiliaries”.
 - (ii) for the words “shall be fitted” occurring in the opening sentence, the words “shall be provided” shall be substituted;
 - (iii) for the words, letters and figures “Two means of feeding the boiler when the heating surface exceeds 200 sq. feet;” the following shall be substituted, namely:—
“One feed apparatus. When the heating surface exceeds 200 square feet, two independent feed apparatus.”

[No. S&P-II/BL-304(3)/55.]

M. N. KALE, Secy.

MINISTRY OF RAILWAYS

(Railway Board)

New Delhi, the 8th March 1957

S.R.O. 867.—In exercise of the powers conferred by sub-section (3) of section 1 of the Terminal Tax on Railway Passengers Act, 1956 (69 of 1956), the Central Government hereby appoints the first day of April, 1957, as the date on which the said Act shall come into force.

[No. F(X)II-55/TX-17TEC/LG.]

D. C. BAIJAL, Secy.

MINISTRY OF COMMUNICATIONS

New Delhi, the 19th March 1957

S.R.O. 868.—In exercise of the powers conferred by section 4 of the Air Corporations Act, 1953 (27 of 1953), the Central Government hereby appoints Shri S. Ratnam, Secretary to the Government of India, Ministry of Finance, Department of Expenditure, as a member of the Air India Corporation vice Shri P. C. Bhattacharyya, resigned.

[No. 3-CA(3)/57.]

S.R.O. 869.—In exercise of the powers conferred by section 4 of the Air Corporations Act, 1953 (27 of 1953), the Central Government hereby appoints Shri S. Ratnam, Secretary to the Government of India, Ministry of Finance, Department of Expenditure, as a member of the Indian Airlines Corporation vice Shri P. C. Bhattacharyya, resigned.

[No. 3-CA(3)/57.]

M. DAYAL, Dy. Secy.

(Posts and Telegraphs)

New Delhi, the 9th March 1957

S.R.O. 870.—In exercise of the powers conferred by Sections 25 and 74 of the Indian Post Office Act, 1898 (6 of 1898), and in supersession of Notification No. C. 81-1/42, dated the 10th March, 1942, issued by the Government of India in the

Department of Communications, the Central Government hereby makes the following amendments to the Indian Post Office Rules, 1933, namely:—

For Rule 224 of the said Rules, the following rule shall be substituted, namely:—

"224. The officers specified below are hereby empowered to search or cause search to be made, while articles are in the course of transmission by post, for goods the bringing or taking of which by land, sea or air, into or out of India or the State of Pondicherry or any part thereof, has been prohibited by general or special order under Section 19 of the Sea Customs Act, 1878 (7 of 1878) or any law or regulation for the time being in force having the same authority as the said section and to deliver any postal article found or reasonably believed to contain any of the prohibited goods to the nearest customs collector, or any other authority empowered to enforce the prohibitions imposed under the said law or regulation.

List of Officers

- (i) Officers in charge of post offices, RMS offices and sections functioning as offices of exchange for letter mails and parcels (including air mails).
- (ii) Presidency Postmasters, Dy. Presidency Postmasters and Assistant Presidency Postmasters at Bombay, Calcutta and Madras.
- (iii) Director, Deputy Director and Assistant Director, Foreign Post, Bombay."

[No. CF 4-17/56.]

New Delhi, the 11th March 1957

S.R.O. 871.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (13 of 1885), the Central Government hereby makes the following further amendment in the Indian Telegraph Rules, 1951, namely:—

In rule 138, of the said Rules for the words and figures, "5 annas" and "1 anna" wherever they occur, the words and figures, "35 naye Paise", and "7 naye Paise", respectively, shall be substituted.

The amendment shall come into force on and from the 1st day of April, 1957.

[No. 30-1/57-M&D.]

S.R.O. 872.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (13 of 1885), the Central Government hereby makes the following further amendments in the Indian Telegraph Rules, 1951, namely:—

In the said rules—

- (1) In rule 62, for the words "two annas" and "one anna" occurring in lines 2 and 3 respectively, the words "fourteen naye Paise" and "seven naye Paise" respectively shall be substituted.
- (2) In rule 225, for the words "two annas" occurring in line 2, the words "fourteen naye Paise" shall be substituted.

These amendments shall come into force on the 1st day of April, 1957.

[No. 30-2/57-M&D.]

S.R.O. 873.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (13 of 1885), the Central Government hereby makes the following further amendments in the Indian Telegraph Rules, 1951, namely:—

In the said Rules,

- 1. In rule 60-A (a), for the existing table of charges, the following table shall be substituted, namely:—

Class	For any number of words not exceeding 8, including the address	For each additional word after the first 8 words
	Rs. nP.	Rs. nP.
Express	0 30	0 06
Ordinary	0 15	0 03

2. in rule 124, for the existing table of charges and last sentence the following shall be substituted, namely:—

Class	For local greetings telegrams		For other greetings telegrams for delivery in India	
	Charge	Each additional word over four in the address and over one in the name of the Sender	Charge	Each additional word over four in the address and over one in the name of the Sender
	Rs. nP.	Rs. nP.	Rs. nP.	Rs. nP.
Express	0 30	0 06	0 50	0 14
Ordinary	0 15	0 03	0 25	0 07

A surcharge of 50 naye paise (for express) and 25 naye paise (for ordinary) shall be levied in addition to these charges (Rule 63)."

These amendments shall come into force on and from the 1st day of April, 1957.

[No. 30-4/56 M&D.]

New Delhi, the 14th March 1957

S.R.O. 874.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (6 of 1898), the Central Government hereby directs that with effect on and from the 1st April 1957, the following further amendments shall be made in the Indian Post Office Rules, 1933, namely—

In the said Rules—

(a) for Rule 2, the following rule shall be substituted, namely:—

"2(1) For inland letters, letter cards and postcards whether registered or unregistered posted for transmission at any post office in India, no additional airmail fee shall be chargeable.

(2) On inland postal articles other than letters, letter cards, postcards and parcels, posted for transmission at any post office in India, an airmail fee of 4 naye paise per tola or part thereof shall be chargeable, in addition to the postage in the case of an unregistered article and in addition to the postage and registration fee in the case of a registered article.

(3) The prepayment of at least twenty-five per cent. of airmail fee is obligatory:

Provided that in respect of Inland Registered Newspapers posted at any post office in India but requiring airmail transmission only,

(a) between Calcutta and Gauhati, or

(b) between Calcutta and Silchar, or

(c) between Amritsar and Srinagar (Kashmir), or

(d) between Amritsar and Jammu Tawi,

a special surcharge shall be levied at the rate of 2 naye paise for every 2½ tolas or part thereof:

Provided further that in respect of Inland Registered Newspapers posted at any post office in India but requiring airmail transmission only,

(a) between Patna and Kathmandu (Nepal), or

(b) Srinagar and Leh/Kargil,

a special surcharge shall be levied at the rate of 2 naye paise for every 5 tolas or part thereof";

(b) for rule 2-A, the following rule shall be substituted, namely:—

"2-A. On parcels posted for transmission by air, the following inclusive rates of postage and air mail fees shall be chargeable in addition to the registration fee on registered parcels:—

For a weight not exceeding 20 tolas—63 naye paise.

For every 20 tolas or fraction thereof exceeding 20 tolas—63 naye paise.

Provided that for parcels requiring air transmission only between Calcutta and Gauhati or Calcutta and Silchar, the following surcharge shall be levied in addition to the ordinary postage:—

For a weight not exceeding 40 tolas—30 naye paise.

For every 40 tolas or fraction thereof exceeding 40 tolas—30 naye paise.

Provided further that for parcels requiring air transmission only between Amritsar and Srinager (Kashmir) or Amritsar and Jammu Tawi, the following surcharge shall be levied in addition to the ordinary postage:—

For a weight not exceeding 40 tolas—20 naye paise.

For every 40 tolas or fraction thereof exceeding 40 tolas—20 naye paise.

Provided further that for parcels requiring air transmission only between Patna and Kathmandu, the following surcharge shall be levied in addition to the following surcharge shall be levied in addition to the ordinary postage:—

For a weight not exceeding 40 tolas—15 naye paise.

For every 40 tolas or fraction thereof exceeding 40 tolas—15 naye paise.

[No. 24-8/56-M&D.]

S.R.O. 875.—In exercise of the powers conferred by section 7 of the Indian Telegraph Act, 1885 (13 of 1885), the Central Government hereby directs that with effect on and from the 1st April, 1957, the following further amendments shall be made in the Indian Telegraph Rules, 1951, namely:—

In rule 383 of the said rules, for the words "one rupee two annas" in the two places where they occur and for "six annas", the words "one rupee eight naye Paise" and "thirty-six naye Paise" shall respectively be substituted.

[No. 30-10/57-M&D.]

New Delhi, the 18th March 1957

S.R.O. 876.—In exercise of the powers conferred by sections 7 and 8 of the Indian Post Office Act, 1898 (6 of 1898), the Central Government hereby makes the following further amendments in the Indian Post Office Rules, 1933, namely:—

In the said Rules—

(a) For rule 1 the following rule shall be substituted, namely:—

"1. The following rates of postage shall be chargeable on postal articles where the postage is prepaid:—

Letters

For a weight not exceeding one tola 13 naye Paise.

For every tola, or fraction thereof, exceeding one tola .. 6 naye Paise.

Letter cards

For a letter card 10 naye Paise.

Postcards

Local delivery postcards

For a single post card 3 naye Paise.

For a reply post card 6 naye Paise.

Other Post cards

For a single post card	.. ..	5 naye Paise.
For a reply post card	.. ..	10 naye Paise.
<i>Express delivery unregistered letters, letter cards, postcards, and book packets</i>		
Express delivery letters, letter cards, post cards or book packets	.. ..	13 naye Paise in addition to the postage for the same article when not intended for express delivery.

Book, pattern and sample packets

For the first five tolas or fraction thereof..	..	6 naye Paise.
For every two and half tolas, or fraction thereof, in excess of five tolas	.. ..	3 naye Paise.

"Blind Literature" packets

For a weight not exceeding one hundred tolas	..	3 naye Paise.
For every one hundred tolas, or fraction thereof, upto seven hundred tolas	.. ..	3 naye Paise.

Registered Newspapers

For a weight not exceeding ten tolas	.. ..	2 naye Paise.
For weight exceeding ten tolas but not exceeding twenty tolas	.. ..	3 naye Paise.
For every twenty tolas, or fraction thereof, exceeding twenty tolas	.. ..	3 naye Paise.

In the case of more than one copy of the same issue of a registered newspaper being carried in the same packet:—

For a weight not exceeding ten tolas	.. ..	3 naye Paise.
For every additional five tolas or fraction thereof, in excess of ten tolas	.. ..	2 naye Paise.

Provided that such packet shall not be delivered at any addressee's residence but shall be given to a recognised agent at the post office.

Parcels

Not exceeding twelve and a half seers (one thousand tolas) in weight

For a weight not exceeding forty tolas	.. ..	50 naye Paise.
For every forty tolas, or fraction thereof, exceeding forty tolas	.. ..	50 naye Paise.

(b) For rule 4, the following rule shall be substituted, namely:—

"4. The following rates of postage shall be chargeable, on delivery Business Reply Envelopes and Business Reply Cards transmitted without prepayment of postage in accordance with rule 16:—

Business Reply Envelopes

For a weight not exceeding one tola	.. ..	13 naye Paise.
For every tola, or fraction thereof, exceeding one tola	6 naye Paise.

Local Delivery Business Reply Cards

For a single card	3 naye Paise.
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Other Business Reply Cards

For a single card	5 naye Paise."
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2. The amendments hereby made shall have effect from the 1st day of April, 1957.

S.R.O. 877.—In exercise of the powers conferred by sub-section (2) of section 1 of the Indian Post Office (Amendment) Act, 1956 (54 of 1956), the Central Government hereby appoints the 1st day of April, 1957 as the date on which the said Act shall come into force.

[No. 1-7/56-M&D.]

New Delhi, the 19th March 1957

S.R.O. 878.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (6 of 1898), the Central Government hereby makes the following further amendment in the Indian Post Office Rules, 1933, namely:—

In sub-rule (1) of rule 195 of the said Rules, the following proviso shall be inserted at the end, namely:—

“Provided that nothing contained in this rule shall be deemed to entitle any person to obtain a certificate of posting in respect of a redirected postal article.”

[No. CI.20-2/56.]

V. M. BHIDE, Dy. Secy.

MINISTRY OF REHABILITATION

(Office of the Chief Settlement Commissioner)

New Delhi, the 12th March 1957

S.R.O. 879.—In exercise of the powers conferred on me by sub-section (2) of Section 34 of the Displaced Persons (Compensation & Rehabilitation) Act, 1954, I delegate to Shri I. N. Chib, Deputy Chief Settlement Commissioner, the following powers of the Chief Settlement Commissioner:—

- (i) Power to hear appeals under Section 23 of the said Act.
- (ii) Power to hear revisions under Section 24 of the said Act.

[No. 12(2) Admn.(Int.)/57.]

ORDER

New Delhi, the 7th March 1957

S.R.O. 880.—In exercise of the powers conferred on me by sub-section (2) of section 34 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954 (44 of 1954) I, hereby delegate my powers for the recovery of the amount which was not payable to a displaced person or which was in excess of the amount payable to him, as arrears of land revenue as required under sub-section 2 of section 24 of the said Act, to the following officers of the Settlement Organisation:—

1. Shri P. N. Sehgal, R.S.C., Delhi.
2. Shri Khushi Ram, R.S.C., Jullundur.
3. Shri N. S. Verma, I.A.S., R.S.C., Bmbay.
4. Shri R. S. Das, I.A.S., R.S.C., Lucknow.
5. Dr. Tara Chand, R.S.C., Jaipur.
6. Shri Kulwant Singh, R.S.C., Patiala.
7. Shri R. P. Singh, R.S.C., Patna.
8. Shri G. B. K. Hooja, I.A.S., R.S.C., Indore.
9. J. K. Gohel, I.A.S., Addl. R.S.C., Rajkot.
10. Shri S. M. Seth, Addl. R.S.C., Nagpur.

[No. F.4(3)-Comp-II/57.]

L. J. JOHNSON,
Chief Settlement Commissioner.

DELHI DEVELOPMENT PROVISIONAL AUTHORITY*New Delhi, the 11th March 1957*

S.R.O. 881.—In exercise of the powers conferred by section 4 of the Delhi (Control of Building Operations) Act, 1955 (No. 53 of 1955) the Delhi Development Provisional Authority hereby declares the area specified in the schedule below also to be controlled area for the purposes of the said Act:—

SCHEDULE

Serial No.	Ward No. of Delhi Municipal Committee	House No.
1	2	3
1	XIII	2285

[No. F.1(4)/55-Admn.]

G. MUKHARJI, Secy.

MINISTRY OF FINANCE*New Delhi, the 11th March 1957*

S.R.O. 882.—In exercise of the powers conferred by the proviso to article 309, and, in relation to persons serving in the Indian Audit and Accounts Department, after consultation with the Comptroller and Auditor General as required by clause (5) of article 148, of the Constitution, the President hereby directs that the following further amendment shall be made in the Fundamental Rules, namely:—

In rule 9(28) of the said Rules, the existing Note shall be numbered as Note (1) and after the Note as so numbered, the following Note shall be inserted, namely:—

“Note (2) In the case of a person with a lien on a permanent post under a State Government, ‘substantive pay’ means the ‘substantive pay’ as defined in the relevant rules of the State Government concerned.”

[No. F 2(5)-Est. III/57.]

K. S. GANAPATI, Dy. Secy.

New Delhi, the 13th March 1957

S.R.O. 883.—In exercise of the powers conferred by the proviso to Article 309 of the Constitution, the President hereby makes the following further amendments in the Civil Service Regulations, namely:—

In the said Regulations—

(1) for Article 200, the following article shall be substituted, namely:—

“200. A Government servant on leave may not take any service or accept any employment without obtaining the previous sanction of—

(a) the President, if the proposed service or employment lies elsewhere than in India; and

(b) the authority empowered to appoint him, if the proposed service or employment lies in India.

Note:—This article does not apply to casual literary work, or to service as an examiner or similar employment; nor does it apply to acceptance of foreign service, which is governed by Article 761 of the Regulations”;

(2) In Article 232—

(i) for clause (a), the following clauses shall be substituted, namely:—

“(a) A Government servant on leave may not return to duty before the expiry of the period of leave granted to him, unless he is permitted to do so by the authority which granted him leave.

(b) Notwithstanding anything contained in clause (a), a Government servant on leave preparatory to retirement shall be precluded from withdrawing his request for permission to retire and from returning to duty, save with the consent of the authority empowered to appoint him.”

(ii) clause (b) shall be relettered as clause (c).

[No. F.7(20)-Estt.IV/55.]

New Delhi, the 14th March 1957

S.R.O. 884.—In exercise of the powers conferred by the proviso to article 309, read with articles 313 and 372, of the Constitution, and para. 19 of Adaptation of Laws, Order, 1950, and after, consultation with Comptroller and Auditor General as required under clause (5) of article 148 of the Constitution, the President hereby directs that the following further amendment shall be made in the Civil Service Regulations, namely:—

In article 487-B of the said Regulations, for the words and figures “31st December, 1957” wherever they occur, the words and figures “31st December, 1962” shall be substituted.

[No. F.12(19)-EV/56.]

C. B. GULATI, Dy. Secy.

(Department of Economic Affairs)

New Delhi, the 11th March 1957

S.R.O. 885.—In exercise of the powers conferred by Section 53 of the Banking Companies Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of sub-clause (i) of clause (c) of sub-section (1) of Section 10 of the said Act shall not apply to the Bank of Indore Ltd., Indore, in so far as the said provisions prohibit its General Manager from being a director of the Central India Cotton Association Ltd., Indore.

[No. 4(174)-F. I/56.]

S.R.O. 886.—In exercise of the powers conferred by Section 53 of the Banking Companies Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of sub-clause (i) of clause (c) of sub-section (1) of Section 10 of the said Act shall not apply to the undermentioned banking companies in so far as the said provisions prohibit their Chief Executive Officers from being the members of the Committee of the Indian Chamber of Commerce, Calcutta.

1. The Hind Bank Ltd., Calcutta.
2. The Hindusthan Mercantile Bank Ltd., Calcutta.
3. The United Bank of India, Ltd., Calcutta.
4. The United Commercial Bank Ltd., Calcutta.

[No. 4(311)-F.I/56.]

New Delhi, the 13th March 1957

S.R.O. 887.—In exercise of the powers conferred by section 53 of the Banking Companies Act, 1949 (10 of 1949), the Central Government, on the recommendation of the Reserve Bank of India, hereby declares that the provisions of clause (i) of sub-section (1) of section 12 of the said Act shall not apply, up to and including the 31st day of March 1958, to

- (i) The Bank of New India Ltd., Trivandrum,
- (ii) The Martandam Commercial Bank Ltd., Trivandrum,

- (iii) The South Indian National Bank Ltd., Mavelikara, and
 (iv) The United India Bank Ltd., Chengannur.

[No. 4(207)-FI/56.]

K. P. BISWAS, Under Secy.

(Department of Economic Affairs)

New Delhi, the 23rd March 1957

S.R.O. 888.—In exercise of the powers conferred by clause (a) of sub-section (2) of Section 72 of the States Reorganisation Act, 1956 (37 of 1956), the President hereby declares—

- (a) that from and out of the Consolidated Fund of the State of Bombay, the sums specified in column 4 of the Schedule annexed to this notification amounting in the aggregate to the sum of three crores, thirty-seven lakhs, fifty-one thousand and two hundred and seventy-one rupees shall be deemed to have been duly authorised to be paid and applied to meet the amount spent for defraying the charges in respect of the services specified in column 2 of the Schedule during the financial year ended on the 31st day of March, 1954, in excess of the amounts granted for those services and for that year; and
- (b) that the sums deemed to have been authorised to be paid and applied from and out of the Consolidated Fund of the State of Bombay under this notification shall be deemed to have been appropriated for the services and purposes expressed in the Schedule in relation to the financial year ended on the 31st day of March, 1954.

THE SCHEDULE

Schedule of Excess Expenditure of the Government of Bombay for 1953-54

Sr. No.	Services and Purposes	Heads of Accounts	Excess		
			Voted portion	Charged portion	Total
1	2	3	4	5	6
1. Land Revenue	7. Land Revenue	..	21,629	21,629	
2. Stamps	9. Stamps	66,567	..	66,567	
3. Forest	10. Forest	..	338	338	
4. Registration	11. Registration	529	..	529	
5. Charges on account of Motor Vehicles Acts.	12. Charges on account of Motor Vehicles Acts.	..	1,29,303	1,29,303	
6. Other Taxes and Duties.	13. Other Taxes and Duties.	..	27,562	27,562	
7. Interest on Works for which Capital Accounts are kept—Irrigation Works.	17. Interest on Works for which Capital Accounts are kept—Irrigation Works.	..	2,79,308	2,79,308	
8. Irrigation (including Working Expenses).	18. Other Revenue Expenditure financed from Ordinary Revenues.	..	79	79	
9. Dangs	33-A. Dangs District	1,78,271	..	1,78,71	
10. Miscellaneous Departments (Except Labour).	47. Miscellaneous Departments (Except Labour).	..	59	59	
11. Civil Works	50. Civil Works	2,48,13,467	..	2,48,13,467	
12. Famine	54. Famine	..	1,32,396	1,32,396	
13. Privy Purses and Allowances.	54-B. Privy Purses and Allowances of Indian Rulers.	99,987	..	99,987	

1	2	3	4	5	6
14. Superannuation allow- ances and pensions.	55, Superannuation allow- ances and pensions.	13,69,843	..	13,69,843	
15. Stationery and print- ing.	56, Stationery and Print- ing.	2,21,241	..	2,21,241	
TOTAL EXPENDITURE ON REVENUE ACCOUNT		2,67,49,905	5,90,674	2,73,40,579	
16. Payments of Commu- ted Value of Pen- sions,	8-3, Payments of Com- muted Value of Pen- sions.	10,197	..	10,197	
17. Payments to Retrench- ed Personnel,	85, Payments to Ret- renched personnel.	10,420	..	10,420	
TOTAL CAPITAL EXPENDITURE OUTSIDE THE REVENUE ACCOUNT		20,617	..	20,617	
18. Loans and Advances bearing Interest.	R—Loans and Advances by State Govern- ment.	63,90,075	..	63,90,075	
TOTAL DISBURSEMENT UNDER DEBT HEAD		63,90,075	..	63,90,075	
GRAND TOTAL		3,31,60,597	5,90,674	3,37,51,271	

[No. F.21(1)-B/57.

H. S. NEGI, Jt. Secy.

(Department of Company Law Administration)

Chartered Accountants,

New Delhi, the 11th March 1957

S.R.O. 889.—In pursuance of clause (ii) of regulation 15A of the Chartered Accountants Regulations, 1949, the Central Government hereby recognises the Diploma Examination in Secretarial Practice of the Gauhati University as equivalent to the Intermediate Examination of any of the Universities mentioned in clause (v) of regulation (2) of the said Regulations and makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Economic Affairs) No. 61(1)-ICA/55, dated the 22nd February, 1955:—

In the said notification, after item 12, the following item shall be inserted, namely:—

"13. The Diploma Examination in Secretarial Practice of the Gauhati University."

[No. 3(34)-Corp/II/56-(Inst..)]

S.R.O. 890.—In pursuance of item (iii) of sub-clause (d) of regulation 17 of the Chartered Accountants Regulations, 1949, the Central Government hereby recognises the Diploma Examination in Secretarial Practice of the Gauhati University as equivalent to the Intermediate Examination of any of the Universities mentioned in clause (v) of regulation (2) of the said Regulations, and makes the following amendment in the notification of the Government of India in the Ministry of Commerce No. S.R.O. 103 dated the 3rd June, 1950:—

In the said notification after item 12, the following item shall be inserted, namely:—

"13. The Diploma Examination in Secretarial Practice of the Gauhati University."

[No. 3(34)-Corp/II/56-(Inst..)]

N. PARASURAMAN, Under Secy

(Department of Revenue)

New Delhi, the 9th March 1957

MEDICINAL AND TOILET PREPARATIONS (EXCISE DUTIES)

S.R.O. 891.—In exercise of the powers conferred by section 19 of the Medicinal And Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955), the Central Government hereby makes the following rules, namely:—

CHAPTER I

PRELIMINARY

1. **Short title.**—These rules may be called the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956.

2. **Definitions.**—In these rules, unless there is anything repugnant in the subject or context,—

- (i) “the Act” means the Medicinal and Toilet Preparations (Excise Duties) Act, 1955;
- (ii) “absolute alcohol” means alcohol conforming to the British Pharmacopoeial specification for dehydrated alcohol;
- (iii) “bonded manufactory” means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has not been paid;
- (iv) “non-bonded manufactory” means the premises or any part of the premises approved and licensed for the manufacture and storage of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs or narcotics on which duty has been paid;
- (v) “Chemical Examiner” means the Chemical Examiner to the State Government and includes such other officer whom the State Government or the Central Government may at any time appoint as Chemical Examiner;
- (vi) “denatured spirit” or “denatured alcohol” means alcohol of any strength which has been rendered unfit for human consumption by the addition of substances approved by the Central Government or by the State Government with the approval of the Central Government;
- (vii) “duty” means the duty of excise payable under section 3 of the Act;
- (viii) “Excise Commissioner” means the Head of the Excise administration of a State and includes a Prohibition Commissioner and also an officer designated in any State as a Prohibition or Excise Director;
- (ix) “finished store” or “store” means that portion of a non-bonded or bonded manufactory which is set apart for the storage of its finished preparations;

- (x) "Form" means a Form appended to the rules;
- (xi) "gauge" means to determine the quantity of alcohol or dutiable goods contained in, or taken from, any cask or receptacle or to determine the capacity of any cask or receptacle;
- (xii) "laboratory" means that part of a non-bonded or bonded manufactory in which the actual manufacture of dutiable goods takes place;
- (xiii) "manufacturer" means a person to whom a licence has been granted for the manufacture of dutiable goods;
- (xiv) "officer-in-charge" means an officer of the Excise Department of any State appointed by the collecting Government to supervise work in a bonded manufactory or a bonded warehouse and includes officers of the Police or Prohibition Department similarly appointed;
- (xv) "proper officer" means an officer of an Excise Department in whose jurisdiction the premises of the manufacture of any dutiable goods, or of any person engaged in the process of manufacture of, or trade in such goods or containers thereof, whether as manufacturer, wholesale dealer, or intended manufacturer or wholesale dealer, are situated;
- (xvi) "prove" means to test the strength of alcohol by hydrometer or other suitable instrument;
- (xvii) "quarter" means a period of three months beginning with 1st January, 1st April, 1st July or 1st October;
- (xviii) "rectified spirit" means plain undenatured alcohol of a strength not less than 50.0° over proof and includes absolute alcohol;
- (xix) "restricted preparation" means every medicinal and toilet preparation specified in the Schedule and includes every preparation declared by the Central Government as restricted preparation under these rules;
- (xx) "unrestricted preparation" means any medicinal or toilet preparation containing alcohol but other than a restricted preparation or a spurious preparation;
- (xxi) "Schedule" means the Schedule annexed to these rules;
- (xxii) "spirit store" means that portion of the bonded or non-bonded manufactory which is set apart for the storage of alcohol, opium, Indian hemp and other narcotic drugs or narcotics purchased free of duty or at prescribed rates of duty specified in the Schedule to the Act;
- (xxiii) "spurious preparation" means any toilet or medicinal preparation declared as spurious by the Central Government under these rules;
- (xxiv) A "sub-standard preparation" is—
 - (a) a pharmacopoeial preparation in which the amount of any of the various ingredients is below the minimum that the pharmacopoeial composition would require, or
 - (b) a registered and approved preparation, which does not conform to the registered and approved formula;

(xxv) "warehouse" means any place or premises licensed under rule 70.

3. Agent of owner of goods, manufactory or warehouse to be deemed owner for certain purposes.—When any person is expressly or impliedly authorised by the owner of any dutiable goods, manufactory or warehouse to be his agent in respect of such goods, manufactory or warehouse, such agent shall, for all purposes of the Act and these rules be deemed to be the owner of such goods, manufactory or warehouse.

CHAPTER II

APPOINTMENT OF OFFICERS

4. Appointment of officers and delegation of powers to them.—(i) The State Government may appoint such number of excise officers as it thinks fit to exercise all or any of the powers conferred or to discharge all or any of the duties imposed by the Act or these rules and define the jurisdiction of every such officer.

(ii) Unless the State Government in any case otherwise directs, the Excise Commissioner may authorise any excise officer subordinate to him to exercise throughout his jurisdiction, or in any specified area therein, all or any of the powers conferred or to discharge all or any of the duties imposed on an Excise Commissioner under these rules.

5. Excise Commissioner may exercise the powers of any officer.—The Excise Commissioner may perform all or any of the duties, or exercise all or any of the powers assigned to any excise officer under these rules.

CHAPTER III

LEVY AND REFUND OF, AND EXEMPTION FROM DUTY

6. Recovery of duty.—Every person who manufactures any dutiable goods, or who stores such goods in a warehouse, shall pay the duty or duties leviable on such goods under the Act, at such time and place and to such person as may be designated in, or under the authority of these rules, whether the payment of such duty or duties is secured by bond or otherwise.

7. Exemption from duty on medicinal preparations for Government and Charitable Institutions.—No duty shall be collected on medicinal preparations containing alcohol manufactured in India and supplied direct from bonded factories or warehouses to the following institutions:—

- (i) hospitals and dispensaries working under the supervision of the Central or State Government;
- (ii) hospitals and dispensaries subsidised by the Central or State Government;
- (iii) charitable hospitals and dispensaries under the administrative control and management of local bodies; and
- (iv) every other institution certified by the principal Medical Officer of the district in which such institution is situated as supplying medicines free to the poor.

8. Power to exempt from duty in special cases.—The Central Government may, by notification in the Official Gazette, exempt subject to such

conditions as may be specified in the notification any dutiable goods from the whole or any part of the duty leviable on such goods if in the opinion of that Government it is necessary to grant such exemption in the interest of trade or in the public interest.

9. Time and manner of payment of duty.—(1) No dutiable goods shall be removed from any place where they are manufactured or any premises appurtenant thereto, which may be specified by the Excise Commissioner in this behalf, whether for consumption, export or manufacture of any other commodity in or outside such place, until the excise duty leviable thereon has been paid at such place and in such manner as is prescribed in these rules or as the Excise Commissioner may require:

Provided that such goods may be deposited without payment of duty in a warehouse or may be exported out of India under bond as provided in rule 97:

Provided further that the Excise Commissioner may, if he thinks fit, instead of requiring payment of duty in respect of each separate consignment of goods removed from the place or premises specified in this behalf, or from a warehouse keep with any person dealing in such goods an account-current of the duties payable thereon and such account shall be settled at intervals not exceeding three months, and the account-holder shall periodically deposit a sum therein sufficient in the opinion of the Excise Commissioner to cover the duty on the goods intended to be removed from the place of manufacture or storage.

(2) If any dutiable goods are, in contravention of sub-rule (1) deposited in, or removed from, any place specified therein the manufacturer thereof shall pay the duty leviable on such goods upon written demand made by the proper officer, whether such demand is delivered personally to him or is left at the manufactory or his dwelling house, and he shall also be liable to a penalty to be determined by the Excise Commissioner which may extend to two thousand rupees, and such goods shall also be liable to confiscation.

10. Alteration of duty.—The rate of duty applicable to goods cleared on payment of duty shall be the rate in force on the date on which duty is paid, or if the goods are cleared from a manufactory or warehouse, on the date of the actual removal of such goods from such manufactory or warehouse:

Provided that if the goods have previously been removed from a warehouse under bond to be rewarehoused and the duty is paid on such goods without their being rewarehoused, the rate applicable thereto shall be the rate in force on the date on which duty is paid, or, if duty is paid through an account-current maintained with the Excise Commissioner under rule 9 on the date on which an application in Form A.R.1 is delivered to the officer-in-charge of the warehouse from which the goods are removed.

11. Recovery of duties or charges short-levied or erroneously refunded.—When duties or charges have been short-levied through inadvertence, error, collusion or mis-construction on the part of an excise officer, or through mis-statement as to the quantity or description of such goods on the part of the owner, or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded the person chargeable with the duty or charge, so short-levied, or to whom such refund has been erroneously made, shall pay the deficiency or repay the amount paid to him in excess, as the case may be, on written demand

by the proper officer being made within six months from the date on which the duty or charge was paid or adjusted in the owner's account-current, if any, or from the date of making the refund.

12. Residuary powers for recovery of sums due to Government.—Where these rules do not make any specific provision for the collection of any duty, or of any deficiency in duty if the duty has for any reason been short-levied, or of any other sum of any kind payable to the collecting Government under the Act or these rules, such duty, deficiency in duty or sum shall, on written demand made by the proper officer, be paid to such person and at such time and place, as the proper officer may specify.

13. No refund of duties or charges erroneously paid, unless claimed within six months.—No duties or charges which have been paid or have been adjusted in an account-current maintained with the Excise Commissioner under rule 9 and of which repayment wholly or in part is claimed in consequence of the same having been paid through inadvertence, error or mis-construction, shall be refunded unless a written claim is lodged with the proper officer within six months from the date of such payment or adjustment, as the case may be.

14. Rebate of duty on goods exported.—The collecting Government shall subject to such safeguards, conditions and limitations as are specified in chapter VII of these rules, grant rebate of duty on dutiable goods, if exported out of India.

15. Export under bond of goods on which duty has not been paid.—Dutiable goods may be exported out of India, without payment of duty, from a warehouse or a bonded manufactory, provided that export is made in accordance with the procedure set out in the relevant provisions of Chapter VII of these rules and the owner enters into a bond in Form B-3 with such surety or sufficient security, and under such conditions as the Excise Commissioner approves, in a sum equal at least to twice the duty chargeable on the goods, for the due export thereof at the *place of export*, within the period that may be specified by the officer-in-charge under sub-rule 3 of rule 99 and such bond shall not be discharged unless the goods are duly exported out of India, to the satisfaction of the Excise Commissioner or are otherwise accounted for to the satisfaction of such officer, nor until the full duty due upon any deficiency of goods, not so accounted for, has been paid.

16. General bond by an exporter.—The Excise Commissioner may permit any licensed person desirous of exporting from his State, in the manner provided in the foregoing rules, dutiable goods on which duty has not been paid, to enter into a general bond in Form B-3 with such surety or sufficient security, in such amount, and under such conditions, as the Excise Commissioner approves, for the export, from time to time, of such dutiable goods within the period prescribed for the goods exported under sub-rule (3) of rule 99:

Provided that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion demand a fresh bond, and may, if the bond is with security, demand at any time he considers it fit to do so, additional security.

17. Penalty for failure to furnish proof of export within the prescribed period.—When any person authorised to export dutiable goods in bond in accordance with the provisions of chapter VII of these rules fails to furnish

proof of such export to the satisfaction of the Excise Commissioner, he shall, upon a written demand being made by the officer-in-charge forthwith pay the duty leviable on such goods, and shall also be liable to a penalty which may, subject to a maximum of two thousand rupees, extend to twice the amount of duty and until such duty and penalty are paid, the Excise Commissioner may in his discretion refuse to permit such person to make further exports of dutiable goods in bond.

CHAPTER IV

MANUFACTURE

18. Supply of rectified spirit for manufacture of medicinal and toilet preparations.—Rectified spirit shall ordinarily be supplied to a manufacturer from a distillery or a spirit warehouse of the State in which the manufactory is situated. The manufacturer, however, is not precluded from obtaining his requirements of rectified spirit from sources situated outside the State.

19. Wastage in transit of rectified spirit.—If, in any particular case it is proved to the satisfaction of the Excise Commissioner that the loss is *bona fide* and not due to negligence or connivance on the part of the manufacturer, the duty payable in respect of such loss may be waived in full or in part according to the merits of the case.

Except with the prior sanction of the State Government the concession in this rule shall not be applicable to issues of rectified spirit made to non-bonded manufactories.

20. Mode of manufacture.—Manufacture of medicinal and toilet preparations containing alcohol shall be permitted in bond without payment of duty as well as outside bond. In the case of manufacture in bond alcohol on which duty has not been paid shall be used under excise supervision; and in the case of manufacture outside bond, only alcohol on which duty has already been paid shall be used.

SECTION A.—MANUFACTURE IN BOND OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS.

21. Issue of rectified spirit without payment of duty.—Rectified spirit shall be issued without previous payment of duty for the manufacture of medicinal and toilet preparations containing alcohol subject to the condition that the manufacturer enters into a bond in Form B-1 with sufficient security, as laid down in rule 96, towards due payment of duty and observance of the rules.

22. Entry into and exit from a bonded manufactory.—There shall be only one entrance to the bonded manufactory and one door to each of its compartments. All these doors shall be secured with excise ticket locks during the absence of the officer-in-charge.

23. Essentials of a bonded manufactory.—A bonded manufactory shall make provision for the following:—

- (i) One plain spirit store unless the manufactory is attached to a distillery or a rectified spirit warehouse from which rectified spirit is made available as and when necessary;
- (ii) at least one large room for manufacturing medicinal preparations;

- (iii) one or more rooms for storing finished medicinal preparations;
- (iv) separate arrangement for manufacture of toilet preparations;
- (v) the storage of finished toilet preparations;
- (vi) accommodation with necessary furniture near the entrance to the bonded premises for the officer-in-charge;
- (vii) maleable iron rods not less than three quarter inch in thickness, set not more than four inches apart, embodied in brick work up to a depth of at least two inches and covered on the inside with strong wire netting or expanded metal of a mesh not exceeding one inch in diameter of length in every window of the bonded premises;
- (viii) a board on which the name of the room and a serial number, if any, are legibly painted in oil colour on the outside of every such room in the manufactory;
- (ix) all pipes from sinks or wash-basins inside manufactory premises discharging into drains forming part of the general drainage system of the premises;
- (x) all gas and electric connections with the licensed premises so fixed as to admit of the supply of gas or electricity being cut off and all the regulators or switches being securely locked at the end of the day's work.

24. No additions or alterations to be made without orders.—No addition or alteration shall be made in the bonded premises or in respect of the permanent fixtures therein without the previous orders of the Excise Commissioner. Plans, in triplicate, showing each addition or alteration shall be submitted with the application for the necessary permission and copies disposed of in the same manner as copies of the original plans of the bonded manufactory as provided in rule 95.

25. Arrangement of receptacles in a bonded manufactory.—(1) The permanent vessels for the storage of alcohol, opium, Indian hemp and other narcotic drugs and narcotics received under bond and all the finished preparation on which duty has not been paid shall be secured with excise ticket locks.

(2) All vessels intended to hold alcohol and liquid preparations shall be gauged by the officer-in-charge. They shall each bear a distinctive serial number and their full capacities distinctly and indelibly marked on them. A record of these details shall be kept in Form R.G.-1.

(3) Table shall be computed to show contents at an inch and tenth of an inch of the depth of each such vessel.

26. Indent for rectified spirit.—Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent in Form I.D.-1 countersigned by the officer-in-charge, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the bonded manufactory to the distiller, the duplicate sent through the officer-in-charge to the distillery or spirit warehouse officer and the triplicate retained as office copy. The cost price of such rectified spirit shall be paid by the licensee of the bonded manufactory to the distiller. If the distillery or warehouse officer has received from the officer-in-charge of the bonded manufactory the duplicate of the indent, he shall issue the spirit required under bond, under the appropriate permit in the Form in vogue in the State for

transport of rectified spirit and send the advice portion of such permit to the officer-in-charge.

27. Verification of rectified spirit received.—Consignments of rectified spirit received under bond shall be verified in volume and strength and the receipt of such supply shall be entered in register in Form R.G.-2. Duty at the full rate on all wastages shall be paid by the licensee of the bonded manufactory into a Government treasury, on receipt of a demand from the officer-in-charge and a copy of the treasury receipt shall be sent to the distillery officer who shall thereupon make the necessary adjustment in his registers.

28. Storage of rectified spirit.—After the rectified spirit received has been verified, it shall be stored in one or more vessels in the spirit store.

29. Issues of rectified spirit from the spirit store.—(1) Rectified spirit shall be issued from the spirit store to the laboratory of the manufactory on a requisition of the licensee, which shall be made in Form R.Q.-1 but only in such quantities as are in conformity with the formulae laid down in the relevant pharmacopoeia or the standard formulae of the manufacturer which has been registered with and approved by the Central Drugs Laboratory, Calcutta, for the particular preparation for which the alcohol is required. In the case of medicinal preparations manufactured from concentrated tinctures the exact quantity of spirit to be added to them shall be calculated after ascertaining the proof-spirit content of the concentrated tinctures by analysis by the Chemical Examiner. For this purpose two samples of not less than 5 fluid ounces each shall be taken from each concentrated tincture, one of which shall be sent to the said Chemical Examiner for ascertaining the proof-spirit content while the other shall be retained by the officer-in-charge of the bonded manufactory until the result of analysis is known, after which it may be added to the concentrated tincture from which it was originally taken. All rectified spirit so issued shall, in the presence of the officer-in-charge, be added without delay to the other materials for the preparation specified in the application. Rectified spirit shall not be issued for any purpose other than the manufacture of medicinal and toilet preparations in the laboratory.

(2) Finished medicinal or toilet preparations may be transferred from the finished store to the laboratory of the manufactory, for addition to raw materials for the preparation of the same or any other kind of preparation, on written requisition from the licensee. Such transfers shall be shown in the respective registers maintained and the alcohol contents shall be adjusted correctly.

30. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.—Indent for opium shall be made to the nearest sub-treasury or the Government Opium Factory, Ghazipur or to the warehouse or to the place of storage approved by the State Government, in Form I.D.-1. The supply of Indian hemp and other narcotics shall also be indented for from the nearest Government warehouse in the same Form. The supply of opium, Indian hemp, narcotic drugs and other narcotics shall be made under permit as prescribed in rule 28. On their receipt in the bonded manufactory they shall be verified and accounted for in the register in Form R.G.-2 as in the case of alcohol. Opium, Indian hemp, narcotic drugs and other narcotics obtained by the licensee free of duty shall be stored separately in the spirit store and secured by excise ticket locks. They shall be issued for

the manufacture of medicinal preparations only on a requisition in Form R.Q.-1 by the licensee as in the case of alcohol.

31. Manufactured dutiable goods.—Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This register shall also show the receipt and disposal of all alcohol issued to the laboratory from the spirit store and the quantity of finished medicinal preparation manufactured therefrom. As soon as a preparation is manufactured, it shall be removed to the finished store where, after it has been carefully measured, it shall be stored in vessels provided for the purpose and accounted for in the register in Form R.G.-4. The issue of opium, Indian hemp, narcotic drugs and other narcotics shall be made under the appropriate permit and the advice portion of such permit shall be sent to the officer-in-charge.

32. Manufacturing vessels to bear labels.—Every time the percolator or other vessel intended for alcohol is charged there shall be attached to it a label showing the following particulars:

- (a) The name and batch number of the preparation;
- (b) the description and quantity of alcohol placed in it from time to time; and
- (c) the date of removal of the preparation and the quantity of such preparation removed.

33. Samples to be taken.—(i) On completion of production of a medicinal or toilet preparation, the officer-in-charge shall permit the licensee to take free sample not exceeding 8 ounces for analysis in his own laboratory and declaration of the strength of alcohol and medicaments.

(ii) Any quantity left over after analysis shall be immediately returned to bonded manufactory and mixed with the main bulk of the batch before it is measured and stored.

(iii) A separate account of the quantity used by the licensee for analysis shall be maintained.

(iv) The alcoholic strength of a preparation as declared by the licensee shall be entered by the licensee in the register in Form R.G.-3.

(v) Immediately after declaration by the licensee of the alcoholic strength of a finished preparation and before such preparation is removed to the store, the licensee shall make proper entries in the register in Form R.G.-3.

(vi) The officer-in-charge shall check the entries and if they are found in order, he shall check the contents of as many as he thinks necessary of the vessels in which the preparation is being stored. He shall then initial on the relevant entries of the register in Form R.G.-3 and take two samples from each batch of such finished preparations for analysis and report by the Chemical Examiner.

(vii) One set of samples shall be sent at once to such Chemical Examiner and a note to that effect shall be made in the register in Form R.G.-3. The report of the Chemical Examiner, when received, shall be shown to the licensee.

(viii) The duplicate sample of a preparation which is intended exclusively for replacement of the original sample or repetition of its analysis, when necessary, shall be kept under excise ticket lock, and shall be returned to the finished store immediately on receipt of the report of the Chemical Examiner.

(ix) All such samples sent shall be sealed by the officer-in-charge and the licensee of the manufactory.

(x) The duplicate sample shall not be returned to the finished store in any case where—

(a) the alcoholic strength of a preparation from which the sample was taken, is declared by the Chemical Examiner to be beyond the margin of 3° unless the Excise Commissioner permits standardisation of such sub-standard preparation; and

(b) the preparation is declared to be a spurious preparation under these rules.

(xi) All samples required for analysis under these rules shall be supplied free of cost by the licensee and all expenses in connection with packing and despatch of the samples shall be borne by him. Samples of medicinal or toilet preparations may also be taken at any time by the officer-in-charge or other superior officer and such samples shall be sent to the Chemical Examiner for analysis and check.

34. Storage of finished products.—(i) Medicinal and toilet preparations shall on completion of production be stored in bulk in jars or bottles each containing not less than 80 fluid ounces.

(ii) Such preparations ready for issue may be filled in bottles or containers of not less than 2 fluid ounce content:

Provided that the Excise Commissioner may by an order in writing, specify that any such preparation may be filled in bottles or containers of smaller capacity.

(iii) Every container of a finished preparation shall bear a label showing the name of the preparation, its batch number, its alcoholic strength and the name of the manufacturer.

(iv) The label of each container of a preparation stored in bulk shall, in addition, indicate the actual contents in bulk gallons, alcoholic strength and the date of storage.

(v) The containers shall be kept so arranged in suitable racks as to allow ready identification of each batch.

35. Deficiency noticed in the finished store.—(1) A record shall be kept of all deficiencies in bulk content of any finished medicinal or toilet preparation in store by the officer-in-charge in Form R.G.-4, and a report of all such deficiencies, shall be submitted by him at the end of each quarter to the Excise Commissioner.

(2) All such loss in the absence of a satisfactory explanation from the licensee shall be subject to levy of duty on the quantity so lost at penal rates which shall not be more than double the rates prescribed.

(3) If the Excise Commissioner is satisfied that the deficiency reported under sub-rule (1) was due to natural or unavoidable causes, and if he is satisfied that the alcoholic preparation has not gone into consumption, he may, remit the duty.

36. Disposal of sub-standard preparations.—(1) A finished medicinal or toilet preparation which is or is suspected to have deteriorated in quality may, if the manufacturer so desires, be destroyed with the permission of the Excise Commissioner in the presence of the officer-in-charge and relevant entries made in the register in Form R.G.-4.

(2) The Excise Commissioner may, on an application made to him by the manufacturer, allow him to re-process a sub-standard preparation.

(3) Excise duty shall not be levied on the alcohol content of the preparation so destroyed provided the Excise Commissioner is satisfied that the deterioration of the preparation, or in the alternative its improper manufacture, was due to reasons beyond the control of the licensee.

37. Disposal of recovered alcohol.—(1) Alcohol recovered in the course of production of a medicinal or toilet preparation or distilled separately from the marc of such preparation may be used for subsequent production of the same preparation provided such alcohol is collected separately and accounted for separately.

(2) In cases where the alcohol recovered from a preparation liable to duty at the lower rate is sought to be used in the manufacture of a preparation subject to higher rate of duty the difference in duty shall be collected or made leviable, as the case may be, on determination of the volume and strength of the alcohol so recovered. For this purpose a sample shall be sent by the officer-in-charge to the Chemical Examiner.

(3) An account of recovered alcohol in a recovered alcohol vat shall be maintained by the officer-in-charge in Form R.G.-2.

(4) Recovered alcohol declared by the licensee to be unfit for use shall be destroyed by him in the presence of the officer-in-charge on submission of written application. No rebate of duty shall be allowed on recovered alcohol so destroyed.

38. Wastage in manufacture.—(1) The Central Government or the State Government with the prior approval of the Central Government may, from time to time, fix the percentage of wastage in the production of a particular medicinal or toilet preparation. Any wastage that exceeds the allowable limit and is not properly accounted for shall be charged with the duty together with such penalty not exceeding the duty leviable thereon as the Excise Commissioner may deem fit. If the alcohol in strength of a preparation is found by the Chemical Examiner to exceed the highest allowable limit by more than 3 proof degrees or to be below the lowest allowable limit, its issue from the bonded manufactory, shall be withheld.

(2) The licensee may be allowed to adjust the alcoholic strength or the medicaments or the ingredients of such a batch of preparation in a suitable manner with the previous approval of the Excise Commissioner provided the process employed does not impair the therapeutic or toilet properties of the preparation in any way.

(3) A sample of the preparation shall be sent to the Chemical Examiner for analysis after adjusting the spirit or medicaments or other ingredients, and issue of the adjusted batch of such preparation shall be allowed only when the Chemical Examiner's report has been found to be satisfactory.

(4) When an excess of more than 2.0 proof degrees over the strength declared by the licensee of any batch of preparation is found by the Chemical Examiner, the true strength, as ascertained by the Chemical Examiner, shall be entered in the batch account in Form R.G.-3, and the reason for this alteration shall be briefly noted in the remarks column, and the excess duty due from the licensee or any quantity issued from the batch on payment of such duty to the credit of the State Government prior to the receipt of the Chemical Examiner's report, shall be realised by the officer-in-charge with the previous sanction of the Excise Commissioner.

(5) No refund or abatement of excess duty shall be allowed on any quantity of a batch of preparation issued on payment of such duty and prior to the receipt of the Chemical Examiner's report, if the strength is found to be lower than that declared by the licensee.

39. Remission of duty in case of loss due to accident.—In case of any accidental loss of alcohol in a bonded manufactory, otherwise than by theft, the officer-in-charge shall institute necessary enquiries without delay to ascertain the cause of such loss. If such loss is found to be beyond the control of the licensee the duty on the alcohol so lost shall be remitted with the approval of the Excise Commissioner or any excise officer subordinate to the Excise Commissioner specially empowered by him in this behalf.

40. Issue from a bonded manufactory.—(1) Issues of alcoholic preparations shall be made from a bonded manufactory on payment of duty. The licensee shall present before the officer-in-charge an application in Form A.R.-2 signed by him or by his authorised representative. The officer-in-charge shall, after checking the entries and realising the duty payable, allow the required quantities to be removed after issuing a permit:

Provided that issues to another bonded warehouse shall be made without payment of duty under proper security governed by the rules in chapters VII and VIII.

(2) If the licensee is also an account-holder as provided for in rule 9, duty leviable on alcoholic preparations to be issued from a bonded manufactory shall be debited in the account-current before the preparations are removed from the bonded premises.

41. The licensee to maintain proper accounts, etc.—(1) The licensee shall maintain accounts in proper forms and registers as prescribed in the Appendix to these rules.

(2) The licensee shall deliver to the officer-in-charge, by the 5th of each month, a return of transactions of business in respect of the preceding month in Form R.T.-1.

42. Size of establishment.—It shall be open to the Excise Commissioner to determine the size of the supervisory staff in consultation with the licensee.

43. Accounts.—The officer-in-charge shall maintain accounts in the prescribed Forms and shall take steps to ensure that the licensee also maintains accounts. Separate accounts shall be written up daily by the officer-in-charge and the licensee or by any person authorised by him and shall be compared and reconciled before the manufactory is closed at the end of the day's transactions.

44. Collection of duty.—The officer-in-charge shall be responsible for the correct collection of duty and penalty, if any, at the prescribed rate before any medicinal or toilet preparations containing alcohol are allowed to be removed from the premises except in the case of exports or removal under bond or under such conditions as may be permitted by the Excise Commissioner.

45. Scope of duties.—(1) The officer-in-charge shall exercise such supervision as is required to ensure that alcohol issued for a certain preparation is added to the materials which go to make that preparation and that no portion of such alcohol is diverted to other purposes.

(2) Agents, clerks, compounders and other persons, who have been duly authorised in this behalf by the licensee, and approved by the officer-in-charge, may enter into and carry out their work in connection with the manufacture during the working hours of the manufactory.

(3) Any person duly authorised in this behalf by the licensee may sign all applications and indents for the issue of rectified spirit or finished preparations.

(4) Excise officer specially empowered in this behalf, by the Excise Commissioner, shall inspect the manufactory in accordance with the instructions prescribed herein and shall submit the notes of their inspection to the officer specified by the Excise Commissioner. They shall also be responsible for the correct maintenance of accounts and collection of duty by the officer-in-charge.

SECTION B.—MANUFACTURE OUTSIDE BOND OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS.

46. Opening and closing hours.—The work of manufacture and sale in the non-bonded manufactory shall be conducted between the hours of sunrise and sunset and on such days and hours as may be fixed by the Excise Commissioner.

The premises shall remain closed from the hours of sunset to sunrise each day.

47. Building arrangements.—Arrangements of the building shall be as under:—

- (i) The portion of the non-bonded manufactory used as 'laboratory' shall be separated from that used for other purpose.
- (ii) The windows of the 'spirit store', 'laboratory' and 'finished store' shall be fitted with malleable iron bars not less than $\frac{3}{4}$ " in thickness, set not more than 4" apart and fixed in the brick-work to a depth of at least 2" at each end. On the inside of each window there shall be securely fastened to the bars stout wire-netting the aperture of which shall not exceed 1" in diameter.
- (iii) There shall be only one entrance to the non-bonded manufactory and one door each to the 'laboratory', 'spirit store', and the 'finished store'.
- (iv) All pipes from sinks and wash-basins inside the manufactory premises shall discharge into closed drains forming part of the general drainage system of the premises.

- (v) All electric and gas connections with the licensed premises shall be so fixed as to admit of the supply of electricity or gas being cut off and the regulators or switches being securely locked out at the end of day's work.
- (vi) There shall be separate 'spirit store' for the rectified spirit purchased at the duty of Rs. 5 and at Rs. 17/8/- per London Proof gallon.
- (vii) There shall be one 'finished store' for medicinal and toilet preparations made from rectified spirit purchased at the duty of Rs. 5 and another 'finished store' for medicinal and toilet preparations made from rectified spirit purchased at the duty of Rs. 17/8/- per London Proof gallon.
- (viii) All alterations in arrangement of building and plants shall be made only with the previous sanction of the Excise Commissioner.

48. Receptacles.—(i) The permanent vessels for the storage of alcohol and finished preparations containing alcohol in the non-bonded manufactory shall be gauged accurately and tables shall be computed to show the contents of each inch and tenth of an inch of its depth.

(ii) The receptacles for the storage of finished preparations in the finished store shall be of metal, porcelain or glass as may be convenient and necessary.

(iii) Each permanent vessel shall bear a distinctive serial number, its full capacity, and the purpose for which it is to be used, distinctly and indelibly marked on it.

A record of these details shall be kept in the register in Form R.G.-1.

(iv) All receptacles containing alcohol, tinctures, liquid extracts or other alcoholic medicinal or toilet preparations, in the laboratory shall have affixed to them labels signed by the manufacturer or his authorised representative showing the batch number, the name of the preparations and the quantity of alcohol added in the receptacles during the course of manufacture.

(v) Labels placed on macerators and percolators or carboys shall show the quantity of proof-spirit contained in them on each occasion and shall be destroyed when they are emptied and cleaned.

(vi) Labels on bottles filled for removal shall show, among other details, which the manufacturer may require, the alcoholic contents in proof-strength and the average percentage of absolute alcohol it contains.

49. Indent for rectified spirit-duty paid.—Rectified spirit required for manufacturing medicinal and toilet preparations shall be obtained on an indent prepared in triplicate, in Form I.D.-1, from any distillery or spirit warehouse approved by the Excise Commissioner, the original being sent by the licensee of the manufactory to the distiller or spirit warehouse-keeper, the duplicate to the officer-in-charge of the distillery or spirit warehouse through the proper officer and the triplicate retained by the licensee as office copy. The cost of such rectified spirit shall be paid by the licensee of the manufactory to the distiller or spirit warehouse-keeper. The licensee shall credit the duty payable on the spirit indented for into a Government treasury of the collecting Government and enclose the chalan, in token of such payment, to the duplicate copy of the indent.

The treasury officer shall send an advice of such payment to the officer-in-charge of the distillery or spirit warehouse. The officer-in-charge of the distillery or spirit warehouse, after satisfying himself that the correct amount of duty has been paid, as evidenced by the chalan enclosed by the licensee and the advice of such payment received, from the treasury officer, shall order the issue of rectified spirit required. The rectified spirit shall be brought from the distillery or spirit warehouse to the manufactory covered by a permit issued by the officer-in-charge of the distillery or spirit warehouse. All such permits shall be filed along with respective indents. The rectified spirit so brought into the non-bonded manufactory shall be immediately transferred to the spirit store and the necessary accounts written up then and there in the register in Form R.G.-2. Accounts of all transaction in respect of rectified spirit purchased paying the duty of Rs. 5 and Rs. 17/8/- per London Proof gallon shall be maintained separately.

50. Indent for opium, Indian hemp and other narcotic drugs and narcotics, their storage and issue for manufacture.—Indent for opium shall be made to the nearest sub-treasury or to the Government Opium Factory, Ghazipur, or to the warehouse or place of storage approved by the State Government in Form I.D.-1. The supply of Indian hemp, narcotic drugs and other narcotics shall be indented for from the nearest Government warehouse or place of storage approved by the State Government in the same Form. The supply of opium, Indian hemp and other narcotic drugs and narcotics shall be made under permit as prescribed in rule 49. On their receipt in the non-bonded manufactory they shall be verified and accounted for in the register in Form R.G.-2. Opium, Indian hemp and other narcotic drugs and narcotics obtained by the licensee free of duty shall be stored separately in the spirit store. Every time opium, Indian hemp and other narcotic drugs and narcotics are issued from the spirit store of the laboratory, such issues shall be accounted for in the register in Form R.G.-2.

51. Restrictions on manufacture.—(1) The manufacturer shall not sell or transfer the rectified spirit obtained by him to any other person.

(2) Medicinal and toilet preparations, containing alcohol, which are capable of being consumed as ordinary alcoholic beverages falling under item 1 of the Schedule to the Act, shall not be prepared from rectified spirit purchased at the duty of Rs. 5 per London Proof gallon. Such preparations shall be manufactured only from rectified spirit purchased at the duty of Rs. 17/8/- per London Proof gallon, and the rectified spirit thus obtained shall be accounted for separately.

(3) In no case shall the quantity of rectified spirit in the possession of the manufacturer exceed the limit fixed by the licensing authority.

52. Manufacture, storage and sale to be carried on only in the licensed premises of the non-bonded manufactory.—(1) The manufacture, storage and sale of all preparations shall be carried on in the licensed premises only.

(2) Each preparation manufactured shall be registered and shall bear a distinctive serial number, which shall be known as its batch number in the register in Form R.G.-3. This register shall also show the receipt and disposal of all rectified spirit, opium, Indian hemp and other narcotic drugs and narcotics drawn from the spirit store and the quantity of finished preparation manufactured therefrom.

(3) All finished preparations shall be transferred from the 'laboratory' to the 'finished store' and shall be so arranged that the checking of stock of every batch of preparation from the accounts register is facilitated.

(4) Finished preparations made from rectified spirit obtained at different rates of duty shall be kept separately in the finished store.

(5) Every preparation stored in bulk shall be measured into the storage vessel to the nearest fluid ounce by the manufacturer and scaled.

(6) When any of the contents of a vessel, in which the preparations are stored in bulk are removed, the manufacturer shall enter on the stock card attached thereto the quantity taken out and the manner of disposal with his signature and date.

53. Samples to be taken by the Excise Officer at least once a month for analysis.—(i) The excise officer, in whose jurisdiction the manufactory is situated, shall, without previous notice to the manufacturer, take samples of not less than 10 per cent. and not more than 15 per cent. (save in exceptional circumstances) of the total number of the medicinal and toilet preparations containing alcohol from the finished stocks at least once every month and forward them to the Chemical Examiner for analysis and report whether the alcoholic contents thereof tally with the percentage of alcohol shown on the labels affixed to the bottles.

(ii) If the report of the Chemical Examiner differs by more than 3° proof strength from the strength declared by the manufacturer on the labels pasted on such bottles, the manufacturer is liable to a penalty at the rate of 10 times the difference in duty in the quantity so manufactured but not exceeding Rs. 2,000.

(iii) If such differences are found to occur frequently, the Excise Commissioner may order the cancellation of the licence held by the manufacturer.

(iv) Samples of finished products may also be taken at any time by the Excise Commissioner, and such other excise officer authorised by the Excise Commissioner in this behalf.

(v) All such samples shall be taken by the officer personally and in the presence of the manufacturer or his authorised agent.

54. Procedure to be followed in taking samples.—(i) A sample shall not exceed 8 fluid ounce or, in the case of solid extracts, such quantity as may be fixed by the Excise Commissioner.

(ii) Every sample shall be taken in duplicate.

(iii) The cork of every bottle in which sample is kept shall be fixed with the officer's personal seal or the official seal and the name of the preparations and batch number shall be stated on label affixed to each such bottle.

(iv) The label of the bottle shall be signed by the officer taking the sample.

(v) The manufacturer, if he so desires, shall be allowed to affix his own seal and sign the labels.

(vi) The duplicate samples shall be kept securely under lock and key in an almirah (to be provided by the manufacturer) until the result of the analysis has been reported, save in the case in which the Chemical

Examiner has asked for another sample either to replace the previous sample despatched to him or to repeat the analysis. Duplicate samples, to which no further reference is needed, shall be promptly returned to the manufacturer.

(vii) The samples to be sent for examination shall be carefully placed in a case and securely fastened with tape or wire to be supplied by the manufacturer and shall be sealed by the officer taking the samples, with the personal seal or the official seal, and despatched without delay, at the expense of the manufacturer, to the Chemical Examiner.

(viii) A letter advising the despatch of the sample shall be sent to the Chemical Examiner in duplicate. The letter shall contain besides other information a facsimile of the seal used. The Chemical Examiner shall acknowledge the receipt of the sample in the duplicate copy to the despatching officer.

55. No compensation to manufacturer for samples taken for analysis.—The manufacturer shall not be entitled to any compensation for the samples taken for the purpose of analysis under these rules.

56. Correct and up-to-date accounts in prescribed printed registers to be maintained.—(i) The manufacturer shall maintain up-to-date, correct and proper accounts in the relevant registrar and deliver to the proper officer, by the 5th of each month, a monthly return of transactions of business.

(ii) The manufacturer shall also furnish such statements as may be required by the Excise Commissioner or by any officer empowered by him in this behalf.

(iii) All the account registers shall be obtained by the manufacturer at his cost from the respective Taluq office or excise office or such other office authorised to sell such registers.

57. Employees.—(i) The manufacturer shall furnish to the Excise Commissioner and the proper officer a list containing the names of the manager or assistant manager employed by him and of all other employees whose duties require them to enter non-bonded manufactory.

(ii) He shall promptly inform the Excise Commissioner and the proper officer of any changes which he may choose to make in the list from time to time.

(iii) No person other than the person whose name is contained in the list shall enter the manufactory without the special permission of the proper officer.

58. Inspection.—(1) The non-bonded manufactory shall at all reasonable times be open to inspection by the Excise Commissioner and other excise officer having jurisdiction over the area in which the manufactory is situated.

(2) The proper officer shall inspect the non-bonded manufactory at least once every month.

(3) The State Government may authorise any officer of the prohibition, land revenue, medical and public health department to inspect the non-bonded manufactory.

SECTION C.—SPECIAL PROVISION APPLICABLE TO MEDICINAL PREPARATIONS CONTAINING ALCOHOL.

59. Allopathic preparations.—Allopathic preparations are medicinal preparations made according to the modern system of medicines and fall under the following two categories:—

(i) Official allopathic preparations which are made strictly in accordance with the formulae given in the official current editions of the under-mentioned Pharmacopoeias and which are not likely to be used for any purpose other than as medicine:—

- (1) The British Pharmacopoeia.
- (2) The British Pharmaceutical Codex.
- (3) The Indian Pharmacopoeial List.
- (4) The United States Pharmacopoeia.
- (5) The National Formulary of the United States.
- (6) Any other Pharmacopoeia that may be recognised under the Drugs Act, 1940 by the Government of India.
- (7) Veterinary Codex recognised by the Government of India.

(ii) Non-official allopathic preparations hereinafter referred to as proprietary preparations which are made according to the modern system of medicines and such preparations—

- (1) have no use other than for medicinal purposes; or
- (2) are prepared for use according to allopathic system of medicines; and
- (3) are made strictly according to formulae registered with and approved by the Central Drugs Laboratory, Calcutta.

60. Maintenance of restricted list of standard and proprietary preparations.—(1) A list of medicinal and toilet preparations, which are capable of being consumed as ordinary alcoholic beverages, hereinafter referred to as restricted preparations is given in the Schedule. Standard preparations, made according to any of the recognised pharmacopoeias, not included in the Schedule, shall fall under the category of unrestricted preparations. If, however, a preparation falling in the unrestricted category is found to be widely abused, the Central Government may, on the request of a State Government or *suo motu*, refer the matter to the Standing Committee referred to in rule 68. The Central Government shall include the preparation in the Schedule if so advised by the said Committee.

(2) In the case of a preparation of a proprietary nature, it shall be presumed to be a restricted preparation unless declared to the contrary by the Central Government on the advice of Standing Committee. Any manufacturer, wanting to produce any new proprietary alcoholic preparation, shall submit two samples of such preparation with the recipe to the State Government. The State Government shall forward such request with recipe to the Central Government for a decision. The Central Government shall declare the category into which the preparation should be included on the advice of the Standing Committee. The decision involving addition to the list in the Schedule shall be communicated by the Central Government to all State Governments. The advice of the Standing Committee shall be communicated within a reasonable time and in no case

later than six months from the date of submission of sample to the Committee.

Homoeopathic preparations

61. **Mode of manufacture.**—American, British and general pharmacopoeias that are in vogue at present in the various States, shall be recognised as standard pharmacopoeias for Homoeopathic preparations for the purpose of these rules until such time as the Central Government evolves its own pharmacopoeia.

62. **Classification for purposes of levy of duty.**—All Homoeopathic preparations containing alcohol shall be classified as capable of being consumed as ordinary alcoholic beverage and shall fall under the category of restricted preparations.

Preparations with narcotic ingredients

63. **Preparations containing opium, Indian hemp and other narcotic drugs and narcotics.**—The rules in respect of alcoholic medicinal and toilet preparations shall, as far as may be, apply to preparations containing opium, Indian hemp, and other narcotic drugs and narcotics.

Ayurvedic preparations

64. **Types of preparations.**—Asavas and Aristas are the principal types of Ayurvedic preparations in which alcoholic content is self-generated and not added as such.

65. **Pharmacopoeia for Ayurvedic preparations.**—Until a standard Ayurvedic pharmacopoeia has been evolved by the Central Government, the pharmacopoeias that are in vogue in the various States shall be recognised as standard Ayurvedic pharmacopoeias.

66. **Classification of preparations containing self-generated alcohol for purposes of levy of duty.**—Ayurvedic preparations containing self-generated alcohol in which the alcohol content does not exceed 2 per cent. proof spirit shall be deemed to be non-alcoholic and no duty shall, therefore, be levied on such preparations. Where the percentage of proof spirit is in excess of 2 per cent., duty will be leviable under item 2(ii) or 2(i) of the Schedule to the Act according as the preparations are capable of being consumed as ordinary alcoholic beverage or not:

Provided that Ayurvedic practitioners registered under any law for the time being in force in any State or in States where there is no such registration of Ayurvedic practitioners, such practitioners, as are proved to satisfaction of the Excise Commissioner to be of good standing, shall be allowed to manufacture and dispense Ayurvedic preparations, excepting those prepared by distillation or by addition of alcohol as such during the process of manufacture or to the finished product, free of duty subject to the following conditions:—

- (a) practitioners shall take out licence on payment of fee of Re. 1 in the manner hereinafter stated;
- (b) such preparations shall be used only for the patients of the practitioners and shall not be for sale to the general public;

- (c) the practitioner shall allow drawing of samples by excise officer to ensure that the preparations contain only self-generated alcohol; and
- (d) daily account shall be maintained of all the preparations manufactured and dispensed giving particulars of names and addresses of the patients of the practitioners.

67. Levy of duty on Ayurvedic preparations made by distillation or to which alcohol is added at any stage of manufacture.—For purpose of duty Ayurvedic preparations, made by distillation or to which alcohol is added at any stage of manufacture, shall be treated as alcoholic preparations capable of being used as ordinary alcoholic beverages.

Spurious preparations

68. Determination of spurious preparation.—(1) If it appears to any State Government that any medicinal or toilet preparation containing alcohol is extensively abused as an ordinary alcoholic beverage, that Government may move the Central Government to declare it as a spurious preparation. The Central Government, may then refer the matter to the Standing Committee consisting of the Drugs Controller of the Government of India and the Chief Chemist, Central Revenues Control Laboratory, Delhi. The Committee after making such investigation as it thinks fit shall send its report to the Central Government. The decision of the Central Government on the report of the Committee shall be communicated to the State Government concerned. If the preparation is declared to be of spurious nature, the State Government may charge duty on the alcohol involved in the preparation of that batch of medicine or toilet preparation at the rates prescribed for potable liquor in that State and may also take penal action specifically provided for in the licence conditions for infringement of the rules governing issues of such licence.

(2) For this rule, 4 samples of not less than 8 ounces each shall be taken; one sample shall be analysed by the State Chemist; the second sample shall be sent to the Central Revenues Control Laboratory, Delhi, for analysis, if so directed by the Standing Committee; the remaining two samples shall be for the purposes of re-analysis or for use in case the original samples are broken in transit during despatch to the State Chemist or the Central Revenues Control Laboratory, Delhi.

CHAPTER V

WAREHOUSING

69. Establishment of bonded warehouses.—The manufacturers or dealers in dutiable goods may establish bonded warehouses anywhere in India. No duty paid goods and no goods other than dutiable goods shall be deposited in such bonded warehouses.

70. Licensing of warehouses.—The Excise Commissioner shall license a private warehouse for the storage of dutiable goods on which duty has not been paid and may direct in what manner and on what terms such goods shall be stored and how and in what manner such warehouse shall be secured by locks or fastenings.

71. Licensee to enter into a bond.—The Excise Commissioner shall require the licensee to furnish a bond in Form B.—2 with such surety or sufficient security, in such amount and under such conditions, as the

Excise Commissioner approves binding the licensee to pay duty on the goods deposited therein and for the due and safe removal of such goods to another warehouse and for the due observance of the terms, conditions and requirements of the Act, these rules and any other rule made hereunder in respect of the same:

Provided that on the revocation of any licence by the Excise Commissioner all such goods warehoused therein shall be removed as the Excise Commissioner directs and no abatement of duty or allowance shall be made in respect of any such goods for deficiency of quantity, strength or quality after due notice of such revocation has been given to the licensee:

Provided further that in the event of death, insolvency or insufficiency of the surety, the Excise Commissioner may, in his discretion, demand a fresh bond; and may, if the bond is with security, demand at any time he considers it fit to do so, additional security.

72. Receipt of goods at warehouse.—All goods brought for warehousing shall be produced to the officer-in-charge of the warehouse, if any, or the proper officer, together with the relative transport permit and shall be weighed, gauged and proved, wherever necessary, in his presence and assessed to duty prior to entry into the warehouse and the quantity and description of the goods, the marks and numbers of the packages, the number and date of the permit and the amount of duty leviable thereon shall be noted in the warehouse register in Form R.G.-5. All goods received into the warehouse shall be kept separate from other goods until the receipt account has been taken by the officer-in-charge or the proper officer, as the case may be.

73. Owner's power to deal with warehoused goods.—With the sanction of the officer-in-charge or the proper officer, as the case may be, and in accordance with such instructions as the Excise Commissioner may, from time to time, issue in writing in this behalf, any owner of goods lodged in a warehouse may sort, separate, pack and repack the goods and make such alterations therein as may be necessary for the preservation, sale or disposal thereof. After the goods have been so separated and repacked in such manner as may be ordered by the Excise Commissioner, the officer-in-charge or the proper officer, as the case may be, may, at the owner's request, cause or permit any damaged goods remaining after such repacking to be destroyed subject to such limitations as the Excise Commissioner may, from time to time, impose and may remit the duty assessed thereon.

74. Goods not to be taken out of warehouse except as provided by these rules.—No goods shall be removed from any warehouse except on payment of duty or for removal to any other warehouse or for export and on presentation of a written application prescribed in rule 81 or in rule 98, as the case may be.

75. Periods for which goods may remain in warehouse under bond.—Any goods warehoused may be left in the warehouse in which they are deposited for a period of three years or such extended period as the Excise Commissioner in each case allow. The owner of any such goods remaining in the warehouse shall, before the expiry of the period mentioned above, clear the same for consumption in the State after payment of duty or for removal in bond to another bonded warehouse or for exportation.

76. Mode of calculating quantity of goods warehoused.—The quantity of goods contained in any package warehoused may be calculated by

weight, measure, gauge, proof strength, or in such other manner as the Excise Commissioner may direct.

77. Power to remit duty on warehoused goods lost or destroyed.—If any goods lodged in a warehouse are lost or destroyed by unavoidable accident, the Excise Commissioner may, remit the duty thereon:

Provided that if any goods are so lost or destroyed, notice thereof shall be given to the officer-in-charge of the warehouse or the proper officer immediately on discovery of such loss or destruction.

78. Responsibility of the licensee of the warehouse.—The licensee of the warehouse, in respect of goods lodged therein, shall be responsible for their due reception therein and delivery therefrom and for their safe custody while deposited therein, according to the quantity or weight reported by the officer who has assessed the goods.

79. Offences with respect to warehousing.—If the owner of goods warehoused, by himself or by any person in his employ, or by any other person with his connivance commits any of the following offences, namely:—

- (a) opens any of the locks or doors of the warehouse, which is required by these rules, or by any general or special order of the Excise Commissioner, to be locked or makes or obtains access into such a warehouse except in the presence of an officer acting in his duty as such; or
- (b) after the approval of a warehouse, makes any alteration therein or addition thereto without the previous consent of the Excise Commissioner; or
- (c) warehouses goods in, or removes goods from, a warehouse otherwise than as provided by these rules; or
- (d) privately removes or conceals any goods either before or after they are warehoused;

he shall be liable to a penalty which may extend to two thousand rupees, and all goods warehoused, removed, or concealed in contravention of this rule shall be liable to confiscation.

80. Monthly returns.—Within 7 days after the close of each month, every licensee shall submit to the Excise Commissioner a monthly return showing the quantity of dutiable goods received, the quantity transferred to another warehouse under bond, the quantity removed on payment of duty and such other particulars as the State Government may by general or special order require.

81. Clearance on payment of duty.—When the licensee desires to remove goods on payment of duty, he shall make an application in Form A.R.-2, in triplicate, to the officer-in-charge or the proper officer, as the case may be, at least twelve hours before it is intended to remove the goods. The officer shall, thereupon, assess the amount of duty leviable on the goods and on production of evidence that the sum has been paid into a treasury or the sum has been debited to the account-current, as the case may be, shall allow the goods to be cleared.

CHAPTER VI

LICENSING

82. Procedure for obtaining licence.—(1) Every person desiring to engage in operations requiring the possession of a licence shall apply in

writing every year for a licence or for renewal thereof to the licensing authority who shall be—

- (i) the Excise Commissioner in the case of a bonded manufactory or warehouse;
- (ii) in other cases such officer as the State Government may authorise in this behalf.

(2) If any person desires to have more than one kind of licence he shall submit a separate application for every such licence.

(3) Where the applicant has more than one place of business he shall obtain a separate licence in respect of each such place of business.

83. Form of application.—(1) Every application for a licence under these rules shall be in such one of the proper Forms of application as may be appropriate to the case, shall clearly describe the premises, if any, in which the applicant intends to conduct his business, and shall be submitted so as to reach the licensing authority at least two months before the proposed date of commencement of the working of the licence. In case of renewal such application shall be submitted at least one month before the commencement of the year for which it is required.

(2) Every such application for grant or renewal of licence shall, where a fee is prescribed in the sub-joined table, be accompanied by a treasury chalan showing payment of such fee:

Provided that where an application for the renewal of licence is not made within the period prescribed by sub-rule (1), it shall be accompanied by an additional fee, payable in the same manner, equivalent to twenty five per cent. of such fee or rupee one, whichever is higher.

TABLE

Serial No.	Purpose for which licence is required	Licence fee payable per annum—Rupees
1	Manufacture of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty :	
	(i) where consumption of alcohol is less than 850 London Proof gallons per annum ;	100
	(ii) where consumption of alcohol is 850 London Proof gallons or more per annum	200
2	Manufacture of medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics purchased at prescribed rates of duty or free of duty :	
	(i) where consumption of alcohol is 24 London Proof gallons or less per annum ;	10
	(ii) where consumption of alcohol is more than 24 London Proof gallons but less than 100 London Proof gallons per annum ;	25

Serial No.	Purpose for which licence is required	Licence fee payable per annum—Rupees.
	(iii) where consumption of alcohol is 100 London Proof gallons or more per annum	200
3	Manufacture of Ayurvedic Preparations :	
	(i) by Ayurvedic practitioners for dispensing for the use of their patients and not for sale to general public	1
	(ii) in any other case	25
4	Bonded Warehouse	25

84. **Grant of a licence.**—On receipt of the application, the licensing authority may make such inquiries for verification of the details stated in the application and also such other inquiries as it deems necessary. If the authority is satisfied that the conditions for the grant of the licence applied for have been complied with, it shall grant the applicant an appropriate licence.

85. **Form of licence: limitations.**—(1) Every licence granted or renewed under these rules shall be in such one of the proper Forms of licence as may be appropriate, shall have reference only to the premises, if any, described in the licence, and shall be for a period not exceeding one year but in no case shall such period extend beyond 31st March next following the date of commencement of the licence.

(2) Every licence shall be deemed to have been granted or renewed personally to the licensee and no licence shall be sold or transferred.

(3) Where a licensee sells or transfers his business to another person, the purchaser or the transferee shall obtain a fresh licence under these rules but it shall be granted free of fee for the residue of the period covered by the original licence.

(4) If the holder of a licence wishes to enter into partnership in regard to the business covered by the licence he shall do so after obtaining the previous sanction of the licensing authority and his licence shall thereafter be suitably amended. Where a partnership is entered into, the partner as well as the original holder of the licence shall be bound by the conditions of that licence.

(5) If a partnership is dissolved, every person who was a partner immediately before such dissolution shall send a report of the dissolution to the licensing authority within ten days thereof.

(6) If during the currency of a licence the licensee desires to transfer his business to new premises he shall intimate his intention to the licensing authority at least fifteen days in advance, specifying the address of the new premises, and get his licence suitably amended. The licence shall, thereupon, hold good in respect of the new premises.

86. **Alteration or substitution of licence.**—The licensing authority may, at any time, call for any licence and may amend or alter it or may

tender to the licensee a new licence in accordance with any further conditions which may be prescribed. No correction in the licence shall be valid unless ordered and attested by the licensing authority.

87. Revocation and suspension of licence.—(1) Any licence granted under these rules may be revoked or suspended by the licensing authority if the holder, or any person in his employ, is found to have committed a breach of the conditions thereof, or of any of the provisions of the Act or these rules or has been convicted of an offence under section 161, read with section 109 or with section 116 of the Indian Penal Code (45 of 1860):

Provided that such revocation or suspension shall not be made until the holder of the licence has been given a reasonable opportunity of showing cause against the action proposed to be taken.

(2) Every such order shall be in writing and shall specify the reasons for the suspension or revocation and shall be communicated to the licensee.

(3) Where a licence is revoked or suspended under this rule the holder of the licence shall not be entitled to claim from the Central or State Government any compensation or refund of licence fee for such cancellation or suspension.

88. Refund of licence fee.—(1) If the licence applied for is refused, the licence fee paid, if any, with the application shall be refunded.

(2) If the applicant surrenders his licence at any time either before the commencement of the licence or during the currency of the licence, he shall forfeit any claim for refund of such licence fee in full or in proportion to the period not availed of.

89. Licence to be exhibited.—Every licensee shall exhibit his licence (or a copy thereof, certified by the proper officer) in a conspicuous part of the licensed premises.

90. Regulation of business of licensee.—(1) The licensee shall conduct his business under the licence either personally or by an agent authorised in writing by him in this behalf.

(2) The licensed premises and all the goods licensed to be dealt with shall at all times be open to inspection by the Excise Commissioner and any other officer empowered by him in this behalf subject to the provisions of rule 58.

(3) The licensee shall, when so required by the Excise Commissioner or by an officer empowered by him in this behalf, give an explanation in writing regarding any irregularity detected at his licensed premises and shall furnish any information regarding the management of the said premises. He shall answer all questions put to him to the best of his knowledge and belief. He shall also, if so required, allow any officer duly empowered by the Excise Commissioner to take samples of any of the goods he is licensed to deal in for analysis.

(4) The licensee shall provide a visit-book paged and stamped by any officer empowered by the Excise Commissioner in this behalf, in which the visiting officers may record any remarks when inspecting the licensed premises. The licensee shall, on the termination of the period of the licence, deliver up the visit-book, the accounts and the licence to such officer as directed by the licensing authority.

(5) The licensee shall preserve invoices, cash memoranda, permits and other documents relating to the consignments received and dealt with by him for a period of one year after the year to which they relate.

91. Additional rules specially applicable for applying for a licence for working a bonded/non-bonded manufactory.—In addition to the particulars required in rule 83, a person desiring to obtain a licence to establish a bonded or non-bonded manufactory shall in his application for licence furnish the following particulars:—

- (i) the name or names, and the address or addresses of the person or persons applying; if the applicant is a firm, the name and address of every partner of the firm; and if a company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a Managing Director, the name of such Director;
- (ii) the amount of capital proposed to be invested in the venture;
- (iii) the name of the place, and the site on which the building or buildings housing the bonded or non-bonded manufactory is/are situated or to be constructed;
- (iv) the approximate date from which the applicant desires to commence working the manufactory in case the required licence is granted;
- (v) the number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work;
- (vi) the maximum quantities in proof gallons of alcohol and alcoholic content in unfinished and finished preparations likely to remain in the manufactory at any one time;
- (vii) whether the proposed bonded manufactory will require the services of a whole-time or part-time excise officer;
- (viii) the kind and number of each licence under the Drugs Act, 1940 (23 of 1940), held by the applicant; and
- (ix) a list of all preparations which the licensee proposes to manufacture in his manufactory showing the percentage or proportion of alcohol in terms of London Proof gallons contained in each such preparation quoting the authority (pharmacopoeia) under which such preparation is proposed to be manufactured.

92. Plan of the manufactory to accompany the application.—The applicant shall enclose with the application site and elevation plans of the manufactory building or buildings showing the location of the different rooms therein with doors and windows and also similar plans of the quarters in the case of a bonded manufactory, if the licensee is required to provide quarters for the excise staff to be posted to the bonded manufactory.

93. In case of a firm certain particulars to accompany the application.—In the case of a firm, a true copy of the partnership deed and if a company, a list of the Directors and Managers, as certified by the Registrar of Joint Stock Companies, together with copies of Memorandum of Association, Articles of Association and the latest Balance Sheet shall be submitted with the application.

94. The applicant to be in possession of the requisite licences under the Drugs Act.—No licence for establishment of a manufactory, or renewal thereof, shall be granted to an applicant unless he holds the requisite licences under the Drugs Act, 1940 (23 of 1940).

95. Disposal of application for a bonded/non-bonded manufactory by the licensing authority.—(1) On receipt of an application, licensing authority shall cause such enquiries to be made as it may deem necessary including enquiries into the following:—

- (i) the qualifications and previous experience of technical personnel engaged in the manufacturing operation;
- (ii) the equipment of the bonded and non-bonded manufactory;
- (iii) soundness of the applicant's financial position; and
- (iv) suitability of the proposed building for the establishment of a manufactory.

(2) If the licensing authority is satisfied that the applicant is a fit party to whom a bonded or non-bonded manufactory licence may be granted, it shall sanction the establishment of the proposed manufactory, approve the plans submitted, if they are in order, and direct the applicant to construct or establish, as the case may be, and equip the manufactory as per approved plans. The applicant shall modify the plans in such manner as the licensing authority may direct at any time before or after the approval of the plans. After the completion of construction and equipment of the manufactory, the licensing authority shall cause a verification of the plans; the applicant then shall submit blue prints of the plans, in triplicate, for approval of the licensing authority. One copy of the same shall be retained in the office of the licensing authority, one shall be sent to the officer-in-charge or the local excise officer, as the case may be, for record in his office and one shall be with the licensee.

96. Security.—Before granting the licence the licensing authority shall fix the amount of security which the applicant shall be required to give for the due observance of these rules and conditions of his licence.

This security shall be furnished either in cash or in interest-bearing securities, viz., Government Promissory Notes, National Saving Certificate, Post-Office Saving-Bank Pass-Books or Post-Office Cash Certificates or in Fixed Deposit Receipts of the State Bank of India, or any other Bank duly approved by the State Government. This security is liable to be increased or decreased by the licensing authority at any time, should it consider, for any reason, that the amount so fixed is inadequate, excessive or unsuitable.

CHAPTER VII

EXPORT UNDER CLAIM FOR REBATE OF DUTY OR UNDER BOND

97. Method of export.—Duty paid goods shall be exported under claim for rebate of duty. Goods under bond for payment of duty shall be sent to the place of export under bond for their due export.

98. Application to be submitted.—The exporter shall present to the officer-in-charge or the proper officer, as the case may be, an application in triplicate in Form A.R.-3 if the goods are to be exported by land and in Form A.R.-4 if the goods are to be exported by sea or air or by parcel

post. The officer-in-charge or the proper officer shall send the original to the customs officer or the border examiner or the post master, as the case may be, at the place of export, deliver the duplicate to the consignor and retain the triplicate as office copy. A separate application shall be submitted in respect of each consignment.

99. Examination of goods prior to despatch.—(1) Goods under bond:—When goods from a bonded manufactory or warehouse are to be exported, the cases or packages, in which such goods are packed, shall be legibly marked in ink or oil colour (or in such other durable manner as the Excise Commissioner may in any particular case allow), with a progressive number commencing with No. 1 for each year, with the owner's name and special mark, if any, the total quantity of dutiable goods with their alcoholic contents in London Proof gallons, by the officer-in-charge of the bonded manufactory or the proper officer, as the case may be.

(2) Duty paid goods:—The owner of a non-bonded manufactory or a wholesale dealer, who wants to export duty paid goods, shall give 48 hours' notice to the proper officer, for supervising packing of the goods to be exported. The manufacturer or wholesale dealer shall present the entire consignment to be exported to the proper officer. The said officer shall take samples from each kind of dutiable goods to be exported and shall allow the despatch of the goods subject to fulfilling further conditions laid down in sub-rule (3). Thereafter he shall send the samples to the Chemical Examiner for analysis. On receipt of the analysis report of the Chemical Examiner, the proper officer shall enter the alcoholic content in London proof gallons of the goods packed as ascertained by analysis in the duplicate copy of the application which the owner shall present to him before its presentation to the Excise Commissioner for claiming rebate of excise duty as laid down in rule 103:

Provided that the process of determining alcoholic content by chemical analysis shall be dispensed with in the case of goods sent out from a bonded manufactory or warehouse if the owner of such goods chooses to pay the duty on goods to be exported in lieu of entering into a bond for due transport of goods to the place of export and in which case the procedure laid down in sub-rule (1) shall apply.

(3) After verifying the particulars entered in the application, and, in the case of duty paid goods, after satisfying himself that the goods are identifiable as the goods, in respect of which the payment of duty cited in the application was made, the officer-in-charge or the proper officer, as the case may be, shall get the following particulars noted on the body of each package:—

- (a) Name and address of the consignee,
- (b) Description of the goods,
- (c) Total quantity of the goods packed,
- (d) Alcoholic content of the goods in London Proof gallons as declared by the manufacturer,
- (e) Gross weight of the package,

and shall then seal each package with his official seal in such a manner that the package cannot be tampered with without breaking the seal. The said officer shall endorse all the copies of the application, shall specify the period within which the goods shall be actually exported and return the duplicate to the consignor, who, after despatching the

goods shall enter the number and date of the railway receipt or bill of lading in the duplicate copy and shall communicate these particulars to the proper officer for entry in the other copies.

100. Manner of export by parcel post.—After goods intended for export by post have been sealed, the exporter shall present the duplicate application, together with the packet or packets to which it refers, to the postmaster at the office of booking.

101. Examination at the place of export.—On arrival at the place of export, the goods shall be presented, together with the duplicate application, to the Customs Collector, Border Examiner, or any officer of customs or land customs duly appointed for the purpose. The consignment shall be carefully examined and check-weighed and if the seals are in tact and the case or the packages correspond with the description given in the application, and the particulars stated in the duplicate application and the original received from the officer at the place of despatch agree in all respects, the Customs Collector, Border Examiner, or any such officer of customs shall allow export and shall then certify on the duplicate application that the goods have been duly exported (citing in the case of exports by sea or air, the shipping bill number and date and other particulars of export) and return it to the exporter.

102. Further procedure in respect of goods exported by parcel post.—Where the goods are exported by post, the postmaster of the post office of final despatch from India shall certify on the duplicate application that the goods covered by the application have been duly exported out of India and shall return it, through the postmaster at the post office of booking, to the exporter. The original application shall be returned to the officer-in-charge or the proper officer with the certificate of export.

103. Presentation of claim for rebate.—In order to obtain payment of the rebate, the exporter shall produce to the Excise Commissioner from whose jurisdiction the goods were despatched, the duplicate application bearing the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be. If the Excise Commissioner is satisfied from comparison of the duplicate application with the original received from such certifying officer, that the claim is in order, he shall sanction the rebate;

Provided such claims for rebate of duty shall be made within one month from the date of issue of the certificate of the officer who examined the goods at the port or post office of export or the frontier, as the case may be:

Provided further that the Excise Commissioner may in his discretion extend the period within which such claims for rebate shall be made.

CHAPTER VIII

INTER-STATE MOVEMENT OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL, OPIUM, INDIAN HEMP AND OTHER NARCOTIC DRUGS AND NARCOTICS

104. Mode of Inter-State movement.—Dutiable goods manufactured under bond or stored in a bonded warehouse, unless exempted from payment of duty under rules 7 & 8, shall move from one State to another under bond provided that the goods are rewarehoused in a bonded warehouse in the State of destination. In this case the goods shall be cleared on payment of duty to the credit of the State of destination.

Movement from one bonded warehouse to another bonded warehouse

105. **Bond for due arrival and rewarehousing.**—(1) When warehoused goods are to be removed from one warehouse to another, the consignor or the consignee of the goods shall, before the goods are removed, enter into a bond in Form B-4 with such surety or sufficient security as the Excise Commissioner may prescribe, for a sum equal, at least, to double the duty chargeable on such goods for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs. Such bond shall be furnished to the officer-in-charge of the warehouse of removal, or of the warehouse of destination according as the bond is executed by the consignor or the consignee.

(2) Such bond shall not be discharged until such goods are produced to the officer at the warehouse of destination and are duly re-warehoused or are otherwise accounted for to the satisfaction of the State excise officer having jurisdiction over the executor of the bond, nor until the full duty due upon any deficiency on such goods not so accounted for has been paid.

(3) For purposes of such a discharge, if the bond has been furnished by the consignor, an essential condition shall be the prior receipt by the officer-in-charge of the warehouse of removal, of the duplicate application from the officer-in-charge of the warehouse of destination with his re-warehousing certificate recorded therein as hereinafter provided.

106. **Remover may enter into a general bond.**—The Excise Commissioner may permit any person, to remove warehoused goods from one warehouse to another, by entering into a general bond in Form B-4, with such surety or sufficient security in such amount and under such condition, as the Excise Commissioner approves for the removal, from time to time, of any goods from one warehouse to another and for the due arrival and re-warehousing thereof at the warehouse of destination within such time as the officer-in-charge of the warehouse of removal directs:

Provided that in the event of death, insolvency or insufficiency of the surety, or where the amount of bond is inadequate the Excise Commissioner may, in his discretion, demand a fresh bond and may, if the bond is with security, demand at any time he considers fit to do so, additional security.

107. **Procedure in respect of goods removed from one warehouse to another.**—(1) The application for removal of goods from one warehouse to another shall be presented by the consignor in triplicate to the officer-in-charge of the warehouse of removal at least 24 hours before the intended removal together with such other information as the Excise Commissioner may, by general or special rules or order require.

(2) Such officer shall then take account of the goods, and after completing the removal certificate on all the copies of the application, shall send the duplicate to the officer-in-charge of the warehouse of destination, and hand over the triplicate to the consignor for despatch to the consignee. He shall also deliver to the consignor a transport permit.

(3) On arrival of the goods at the warehouse of destination, the consignee shall present them together with the triplicate application and the transport permit to the officer-in-charge of such warehouse, who shall, after taking account of the goods, complete the re-warehousing certificate

on the duplicate and the triplicate application and return the duplicate to the officer-in-charge of the warehouse of removal, and the triplicate to the consignee for despatch to the consignor.

(4) The consignor shall present the triplicate application duly endorsed with such certificate to the officer-in-charge of the warehouse of removal within 90 days of the date of issue of the transport permit.

108. Failure to present triplicate application.—(1) If the consignor fails to present the triplicate application to the officer-in-charge of the warehouse of removal in the manner laid down above, and the duplicate application endorsed with the re-warehousing certificate has also not been received by such officer from the officer-in-charge of the warehouse of destination, the consignor shall, upon a written demand being made by the former officer, pay the duty leviable on such goods within 10 days of the notice of demand, and if the duty is not so paid, he shall not be permitted to make fresh removals of any warehoused goods from one warehouse to another, until the duty is paid or until the triplicate application is so presented or the duplicate application is so received.

(2) Where such duty has been paid, it shall be refunded to the consignor, either on his presentation of his triplicate application to, or on the receipt of the duplicate application by the officer at the warehouse of removal, duly endorsed as provided above, with a certificate by the officer-in-charge of the warehouse of destination that the goods covered by the application have been satisfactorily rewarehoused.

109. Procedure on failure to pay duty.—(1) If the owner fails to pay any sum demanded under any of the preceding rules, the officer authorised in this behalf by the State Government may forthwith either proceed upon the bond executed by the owner of such goods, or cause such portion as he thinks fit of such goods (if any) in the warehouse, on account of which the money is due, to be detained with a view to recovering the demand; and if the demand is not discharged within 10 days from the date of such detention, due notice thereof being given to the owner, the goods so detained may be sold by public auction duly advertised in the official Gazette, or in such other manner as the Excise Commissioner may, in any particular case direct.

(2) The net proceeds of the sales of any goods so detained shall be adjusted against the amount due under the bond and the effect of such adjustment shall be recorded and if there is any surplus remaining after such adjustment, the surplus shall be paid to the owner of the goods:

Provided that application for the payment of such surplus is made within six months from the date of sale unless the period is extended by the Excise Commissioner on sufficient cause being shown.

CHAPTER IX

ENTRY, SEARCH, SEIZURE AND INVESTIGATION

110. Authorised officers to have free access to premises, equipment, stocks and accounts of dealers in dutiable goods.—Any officer authorised in writing by the Excise Commissioner in this behalf, shall have free access at all reasonable times to any premises licensed under these rules and to any place where dutiable goods are manufactured, stored or kept

for sale, and may, with or without notice to the owner, inspect the building, the plant, the machinery, the stocks and the accounts, and may at any time check the records made of the goods stocked in, or removed from the manufactory, warehouse or place of their transfer within a manufactory to that part of the premises, if any, in which they are to be used for the manufacture of any other commodity, whether for the purpose of testing the accuracy of any return submitted under these rules, or of informing himself as to any particulars regarding which information is required for the purpose of the Act or these rules.

111. Penalty for obstruction or for giving false or misleading information.—If any person by himself or by any person in his employ—

- (i) voluntarily obstructs or offers any resistance to or impedes, or otherwise interferes with; or
- (ii) wilfully gives false or misleading information to the officer duly appointed under rule 110, who is acting in accordance with his duty thereunder;

such person shall be liable to a penalty which may extend to five hundred rupees.

112. Power to detain person and examine goods.—Any Excise officer duly empowered by the State Government may stop and detain any person found carrying or removing any dutiable goods for the transport of which a permit or other transport document is required by these rules, and may examine the goods and may require the production of a permit or other document authorising the removal thereof. If a permit or other prescribed document is produced agreeing with the goods in all respects, the officer may endorse thereon the time and place of his examination thereof.

113. Power to stop, enter and search.—Any excise officer not below the rank of a Sub-Inspector of excise may stop and search any vessel, car or other means of conveyance for dutiable goods, and enter and search at any time by day or by night any land, building, any enclosed place, premises, vessel, conveyance or other place upon or in which he has reason to believe that dutiable goods are stored, manufactured or carried on in contravention of the provisions of the Act or these rules, and in case of resistance break open any door and remove any other obstacle to his entry, open and search into such land, building and closed places, premises, vessel, conveyance or other place.

114. Seizure.—Any excise officer not below the rank of a Sub-Inspector of excise may seize and remove or detain any goods in respect of which, it appears to him, the duty should have been, but has not been, levied, or that contravention of the provisions of the Act or these rules has occurred. He may also seize and remove or detain any receptacle, packages or coverings, in which such goods or articles are contained, and animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements and machinery used in the manufacture of such goods.

115. Power to require access to place, vessel or conveyance for inspection or examination of goods.—Any officer not below the rank of a Sub-Inspector of excise may require any person who has the immediate possession, control or use of any land, building, enclosed place, premises, vessel, conveyance or other place which he desires to search under these rules, or of any dutiable goods, stored, manufactured or carried thereupon or therein, to open or allow access to inspect or examine such place or conveyance or to open, unload, unpack or allow the inspection or examination of such articles.

116. Police to take charge of articles seized.—All Officers in charge of police stations shall take charge of and keep in safe custody, pending the orders of the Magistrate or of the adjudicating excise officer, all things seized under the Act or these rules which may be delivered to them, and shall allow any officer who may accompany such goods to the police station or who may be deputed for the purpose by his superior officer, to affix his seal to such things or to take samples of and from them. All samples so taken shall also be sealed with the seal of the officer-in-charge of the police station.

117. Summons and notices: manner of service.—(1) Any excise officer not below the rank of a Sub-Inspector of excise may summon any person whose attendance he considers necessary either to give evidence or to produce documents or any other things, in any enquiry which such officer is making for any of the purposes of the Act or the rules.

(2) Every summon or notice issued under the Act or the rules shall be in writing, in duplicate, and shall state the purpose for which it is issued, and shall be signed by the officer issuing it, and shall also bear his official seal, if he has any; and shall be served by tendering a copy of it to the person summoned, or, if he cannot be found, by affixing a copy of it to some conspicuous part of the house in which he is known to have last resided, or carried on business or personally worked for gain.

118. Service of notice: notice not void for error.—No notice shall be deemed void on account of an error in the name or designation of any person referred to therein, unless such error has produced a material misconception of the intended intimation.

119. Disposal of things seized.—(1) The owner or person having the charge of any animal seized and detained shall provide from day to day for its keep while detained, and, if he fails to do so, such animal may be sold by public auction, and the expenses (if any) incurred on account of it defrayed from the proceeds of the sale.

(2) When anything is seized and an order for its release is subsequently passed and owner does not, within a period of one month, appear to claim such thing and tender the duties, penalties and charge (if any) due in respect thereof, it may be sold by public auction; and such duties, penalties, and charges will be defrayed from the proceeds of the sale.

(3) Surplus proceeds of a sale under these rules shall, if not claimed by the owner of the things seized within a period of three months from the date of such sale be forfeited, to the collecting Government.

120. Prosecutions.—No prosecution under the Act shall be instituted except by an excise officer not below the rank of a Sub-Inspector of excise.

121. Arrests.—Any excise officer not below the rank of a Sub-Inspector of excise may arrest any person whom he has reason to believe to be liable to punishment under the Act or any person who, on demand by him refuses to give his name and residence, or who gives his name and address which such officer has reason to believe to be false.

122. Provisions of arrests and seizures to be in conformity with the Act.—All arrests and seizures made under these rules shall be in conformity with the provisions of the Act and these rules.

CHAPTER X

PENALTIES, CONFISCATIONS AND APPEALS

123. Power of adjudication of confiscation and penalty.—(1) Whereby these rules anything is liable to confiscation or any person is liable to penalty such confiscation or penalty shall be adjudged by the Excise Commissioner.

(2) The State Government may confer on any excise officer the power to adjudge confiscation or penalty and may prescribe the limit within which such power may be exercised.

124. General penalty.—A breach of these rules shall, where no other penalty is provided herein, be punishable with a penalty which may extend to one thousand rupees and with confiscation of the goods in respect of which such breach is committed.

125. Composition of offences.—The Excise Commissioner, or any excise officer specially empowered by him in this behalf, may accept from any person whose property is liable to confiscation under the Act or these rules or who is reasonably suspected of having committed an offence under the Act a sum of money not exceeding two thousand rupees in lieu of confiscation of goods or of punishment for breach of any provision of the Act or of the rules.

126. Confiscations.—(1) When any goods or articles are liable to confiscation for breach of any of the provisions of the Act or these rules, any alcohol, drugs or materials by means of which the breach has been committed and of any receptacle, packages or coverings in which such goods or articles are contained and the animals, vehicles, vessels or other conveyances used in carrying such goods or articles and any implements or machinery used in the manufacture of such goods shall be liable to confiscation.

(2) When anything is confiscated under these rules, such thing shall thereupon vest in the collecting Government.

(3) The officer adjudging confiscation shall take and hold possession of the things confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

127. Appeals.—(i) An appeal against an order of an officer other than an Excise Commissioner made in exercise of the powers conferred on him by the Act or these rules shall lie to the Excise Commissioner of the State concerned:

Provided that an appeal against an order passed by the Excise Commissioner shall lie to the State Government:

Provided further that if, between the date of the order or decision appealed against and the date of the hearing of the appeal, the officer who passed the order or decision is promoted to be the officer to hear such appeal, such appeal shall be heard by an officer superior in rank to such officer.

(ii) Every appeal under this rule should be filed within three months of the date of the decision or order appealed against. An order passed in appeal under this rule shall, subject to the power of revision conferred by rule 129, be final.

128. Revision petitions.—The Central Government, may on the application of any person aggrieved by any decision or order passed under the Act or these rules, and from which no appeal lies, reverse or modify such decision or order.

129. Appeals and applications for revision to be accompanied by copy of decision or order appealed against.—Every appeal or application for revision shall be accompanied by a copy of the decision or order by which the appellant or applicant, as the case may be, is aggrieved.

CHAPTER XI

MISCELLANEOUS

130. Excise Commissioner may require a fresh declaration.—If the Excise Commissioner at any time requires a new declaration to be made in any case, he shall cause a written notice, addressed to the person who signed the existing declaration, to be delivered at the declared premises, and at the expiration of 14 days from the delivery of the notice the existing declaration shall, without prejudice to any liability incurred, be void and the licence granted to the owner in respect of the premises shall be suspended.

131. Stocks of dutiable goods to be stored in an orderly manner.—(i) All dutiable goods stored in the premises of a person licensed under Chapter VI of these rules or in a private warehouse, whether without or after payment of duty, shall be stacked in an orderly manner, so as to permit of actual counting and, if the Excise Commissioner so required, packages containing goods of the same kind and with the same quality in each shall be kept together in separate lots and the goods shall be arranged in separate rows each row containing the same number of package of uniform size of volume or strength. The Excise Commissioner may also require the licensed person or keeper of the warehouse, to maintain stock cards in respect of the separate lots and to leave an accessible passage free of packages in the middle of the warehouse or other place of storage and a similar passage along the walls of such warehouse or other place of storage at right angles to the aforesaid passage, so as to facilitate counting, and may require that each separate lot or consignment shall be clearly marked with the number and date of the document under which the goods were admitted to the place of storage, the number of the relevant record in stock card, account or warehouse register and such other identifying particulars as he may direct.

(ii) Breach of this shall be punishable with a penalty which may extend to one thousand rupees.

132. Account of stock of goods in a manufactory or warehouse to be taken and balance to be struck.—As often as the Excise Commissioner may deem it necessary or proper, and at least once in every year, the stock of dutiable goods remaining in a manufactory or warehouse or store-room licensed or approved for the storage of such goods shall be counted, weighed, measured, proved, gauged or otherwise ascertained in the presence of the proper officer or the officer-in-charge, as the case may be, and if the quantity so ascertained is less than the quantity which ought to be found in such premises, (after taking into account receipts and deliveries, and making such allowance for wastage by evaporation or other natural causes, as the proper officer or the officer-in-charge, as the case may be, may consider reasonable, and as may be in accordance

with any order issued by the State Government) the owner of such goods shall, unless the deficiency be accounted for to the satisfaction of such officer, be liable to pay the duty leviable on such deficiency; and shall also be liable to a penalty which may extend to ten times the duty chargeable on such goods as are found deficient or a sum of Rs. 2,000 whichever is less.

133. Restriction of removal of goods.—Dutiable goods shall not be delivered from a bonded manufactory or a bonded warehouse licensed under these rules before six O'clock in the forenoon or after six O'clock in the afternoon, nor at any hour on Sundays and closed holidays, except with the permission of the Excise Commissioner and under such conditions, as the Commissioner may by general or special order, direct.

134. Licensees' liability for removal of goods by any person.—If any dutiable goods are, in contravention of any condition prescribed in these rules, removed by any person from the place where they are manufactured or warehoused, the manufacturer or the licensee or keeper of the warehouse shall be held responsible for such removal, and shall be liable to be dealt with according to the provisions of the Act or the rules as if he had removed the goods himself.

135. How registers and stock accounts to be maintained.—(1) Where any person is required by these rules to maintain any register or a stock account in respect of goods manufactured or stored by him, he shall—

- (i) at the time of making any entry, insert the date when the entry is made;
- (ii) correctly keep such account or register in the manner required, and shall not cancel, obliterate, or alter any entry therein, except for correction of any errors, with the sanction and in the presence of the proper officer or the officer-in-charge, as the case may be, and shall not make any entry therein which is untrue in any particular;
- (iii) keep the account or register at all times ready for the inspection of the excise officers, and shall permit any such officer to inspect it and make any such minute therein or any extract therefrom, as the officer thinks fit, and shall, at any time, if demanded, send that minute or extract to that officer.

(2) Any person who fails to enter the required particulars within the time prescribed in the relevant rules, or who fails to keep such account or register, as the case may be, or to deliver it up to the excise officer on demand or who obstructs or hinders such officer in making any minute therein or extract therefrom, or conveys away or conceals it, or destroys or tears out any leaf therefrom, or makes any false entry therein or fraudulently alters any entry therein, shall be liable to a penalty which may extend to two thousand rupees and all the goods of which due entry has not been made in such account or register shall be liable to confiscation.

136. Provision and maintenance of weighing and measuring apparatus.—(1) Every person licensed to deal in dutiable goods shall render all necessary assistance to excise officers in taking account of such goods in his possession, and shall, where so required by the Excise Commissioner by written order, provide sufficient and just scales and weights, or a correct weighing machine, capable of weighing the largest and smallest package of such goods which may be packed on his premises, and, where

necessary, a set of standard measures and instruments for the purpose of weighing, measuring, gauging, proving and taking an account of the goods in his warehouse, stock or possession, and of any vessels used for the purpose of containing any such goods.

(2) The weights, measures, and gauging and proving instruments shall be of the denominations as may be specified by the Excise Commissioner by general or special order.

(3) The dealer shall maintain and keep the scales, weights, measures, and gauging and proving instruments in such proper and convenient place in his manufactory, warehouse, or other premises as the proper officer or the officer-in-charge approves, so that they shall be at all times ready for the use of officers.

(4) The dealer shall permit every officer specified in sub-rule (1) to use the scales, weights, measures, and gauging and proving instruments for the purpose aforesaid and shall, with his servants and workmen whenever required by such officer, weigh or measure, or assist him in weighing, measuring and gauging, as he requires, and in taking account of any such goods as aforesaid.

(5) For any refusal or neglect on the part of a licensee to comply with any of the provisions of this rule, he shall be liable to a penalty which may extend to one thousand rupees.

137. Provision and maintenance of locks.—(1) Where any warehouse, room, place, vessel, or fitting belonging to any person licensed to deal in dutiable goods is by these rules, or by any general or special order of the Excise Commissioner, directed to be secured or locked, the licensee shall, to the satisfaction of the proper officer or the officer-in-charge, as the case may be, provide, affix, repair and renew all fastenings requisite for the purpose of enabling officers to affix locks thereto or otherwise to secure them.

(2) If the licensee or warehouse-keeper fails so to do, the proper officer may provide, affix, repair, or renew the fastenings, and the expense thereof shall be paid on demand by the licensee or warehouse-keeper, as the case may be.

(3) All requisite excise ticket locks or keys shall be provided by the collecting Government.

(4) If any licensee or warehouse-keeper fails on demand to pay the expense of providing, affixing, repairing or renewing fastenings, as prescribed in sub-rule (2), or if any licensee or warehouse-keeper, or his servant or workmen, wilfully destroys or damages any such fastening, or any lock-label, or improperly obtains access into any warehouse, room, place, vessel, or fitting, or has any fastening, vessel or fitting so constructed that the security intended to be obtained by any lock or fastening may be defeated, the licensee or warehouse-keeper shall be liable to a penalty which may extend to two thousand rupees.

138. Goods, plant and machinery chargeable with duty not paid.—When the duty leviable on any goods is owing from or by any person carrying on trade or business, whether as a manufacturer or as dealer in such goods, all dutiable goods, and all materials and preparations from which any such goods are made, and all plant, machinery, vessels, utensils, implements, and articles for making or manufacturing any such goods, or preparing any materials, or by which the trade or business is carried on,

in the custody or possession of the person carrying on such trade or business, or in the custody or possession of any agent or other person in trust for or for the use of the person carrying on such trade or business, may be detained for the purpose of exacting such duty; and any officer duly authorised by general or special order of the Excise Commissioner may detain such goods, materials, preparations, plant, machinery, vessels, utensils and articles until such duties or any sums recoverable in lieu thereof are paid or recovered; and such direction shall have effect notwithstanding any change in the ownership of the trade or business.

139. Dutiable goods not to be sold except in prescribed containers bearing a label.—If any dutiable goods are found in the possession of any dealer in or retailer of such goods, not being wrapped or labelled as hereinbefore prescribed or of which the wrapper or label is out or torn, or the wrapper or other container bears any other mark or appearance of having been opened or tampered with, such goods shall be liable to confiscation and such dealer or retailer shall be liable to a penalty which may extend to one thousand rupees.

140. Officer not to disclose information learned in his official capacity.—If any officer except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, he shall be liable to a penalty not exceeding one thousand rupees.

141. Provision of lodgings for the excise staff posted to the bonded manufactory or warehouse.—The licensee of a bonded manufactory or warehouse shall, where so required by the Excise Commissioner, provide the officer and the staff posted to the manufactory or bonded warehouse with suitable lodgings conveniently situated to the factory or bonded warehouse premises at a rent not exceeding 10 per cent. of the pay of each officer so accommodated. If for any reason the licensee is not able to provide such accommodation he shall provide suitable accommodation to the satisfaction of the Excise Commissioner near the manufactory or bonded warehouse recovering only 10 per cent. of the pay of the occupant.

[*Explanation*:—The expression “pay” shall not be deemed to include dearness allowance and other allowances.]

142. Power to issue supplementary instructions.—The Excise Commissioner may issue written instructions providing for any supplemental matters arising out of these rules.

143. Cancellation of former rules, orders and notifications.—All rules made under any law corresponding to this Act in force in any State are hereby repealed except as respects things done or omitted to be done before such repeal, and every license granted under any such rules shall be deemed to have been granted in accordance with the provisions of these rules.

SCHEDULE

LIST OF MEDICINAL AND TOILET PREPARATIONS CONTAINING ALCOHOL WHICH ARE
CAPABLE OF BEING CONSUMED AS ORDINARY ALCOHOLIC BEVERAGES

Pharmacopoeial Preparations**ALCOHOLS :**

Alcohol Dehydratum B.P.

AQUAS :

Aqua Camphorae Concentrata B.P.C.

„ Caryophilli Conc. B.P.C.

„ Cari Concentrata B.P.C.

„ Chloroformi Concentrata B.P.C.

„ Cinnamomi Concentrata B.P.

„ Mellis. B.P.C.

„ Pimentae Concentrata B.P.C.

„ Rosae Concentrata B.P.C.

ELIXIRS :

Elixir Anisi B.P.C.

„ Aromaticum B.P.C.

„ Aurantii Amari N.F.VI.

„ Papaini B.P.C.

„ Pepsini B.P.C.

„ Simplex B.P.C.

EXTRACTS :

Extractum Agroyri Liquidum B.P.

„ Cocillanae Liquidum B.P.C.

„ Exphorbiae Liquidum B.P.C.

„ Kavae Liquidum B.P.

„ Kolae Liquidum B.P.C.

„ Malti Liquidum B.P.C.

Glycerinum Croci B.P.C.

INFUSIONS :

Infusum Carophilli Concentratum B.P.

„ Rosae Acidum Concentratum B.P.C.

„ Scopari Conc. B.P.C.

LIQUORS :

Liq. Ethyl Nitritis B.P.

Liq. Ethyl Nitritis Conc. B.P.

Liquor Cocci. B.P.C.

LOTIONS :

Lotion Evaporans B.P.C.

SPIRITS :

Spiritus Aetheris B.P.

„ Aetheris Compositus B.P.C.

„ Aetheris Nitrosi B.P.

„ Ammoniae Fetidus B.P.

„ Ammoniae Aromaticus B.P.

„ Amygdalae Amarae B.P.C.

„ Anisi B.P.C.

„ Armoraciae Compositus B.P.

„ Aurantii Compositus B.P.C.

„ Cassia I.P.L.

„ Cajuputi B.P.

„ Camphorae B.P.

„ Chloroformi B.P.C.

„ Cinnamomi B.P.C.

„ Cloniensis B.P.C.

„ Juniperi B.P.C.

„ Lavandulae B.P.C.

„ Lavandulae Compositus B.P.C.

„ Menthae Piperitae B.P.C.

„ Pulegii B.P.C.

„ Rosamarini B.P.C.

„ Succus Limonis B.P.C.

SYRUPS :

Syrupus Aromaticus B.P.C.

- „ Chloralis B.P.C.
- „ Limonis B.P.
- „ Zingiberis B.P.

TINCTURES :

Tinctura Absinthii B.P.C.

- „ Aurantii B.P.C.
- „ Aurantii Conc. B.P.C.
- „ Avena B.P.C.
- „ Boldo B.P.C.
- „ Cardamomi Aromatica B.P.C.
- „ Cardamomi Composita I.P.L.
- „ Cardamomi Composita B.P.C.
- „ Cascarillae B.P.C.
- „ Cinnamomi B.P.C.
- „ Cocci B.P.C.
- „ Coto B.P.C.
- „ Croci B.P.C.
- „ Cubabae B.P.
- „ Gulancha I.P.L.
- „ Hamamelidis B.P.C.
- „ Koloe B.P.C.
- „ Kramarise B.P.C.
- „ Limonis B.P.C.
- „ Limonis Concentrata. B.P.C.
- „ Lupuli B.P.C.
- „ Oliveri Cortici B.P.
- „ Tolutana B.P.
- „ Valerianae Simplex B.P.C.
- „ Vinum Aurantii B.P.C.
- „ Vinum Xercum (Sherry Wine) B.P.C.
- „ Zingib Fort B.P.
- „ Zingiberis Mitis B.P.

Non-Pharmacopoeial Preparations**MEDICINAL PREPARATIONS :**

Acetum Odoratum.

„ Lavendulae.

„ Rosae.

Amrit.

Apetone.

Aqua Anethi.

„ Anisi

„ Aromaticum.

„ Aurantii Amaris.

„ Cardamomi Co.

„ Elixir Simplex.

„ Hollis.

„ Juniperi Concentrata.

„ Lavandulae.

Asaplros.

Asavine.

Asok Cordial.

Asoks Eletris.

Aswan.

B.C. Min. Elixir.

B. I. Elixir B-Complex.

Bi Vita B.

Caricaeptol.

Cinocainis.

Draksharishtha.

Drakshasava.

Elixir Amygdale Co.

Elixir Cardamomi Co.

Elixir Melagdine.

Elixir Valerian Bromi.

Elixir Valerine Compound.

Energon.

Essence Amygdalae Co.

Essence Amygdalae.

- „ Anethi.
- „ Anisi;
- „ Aromatica.
- „ Aurantii.
- „ Capsici.
- „ Cardamomi.
- „ Cardamomi Co.
- „ Caryophylli.
- „ Crinalis.
- „ Mint.
- „ Myristicae.
- „ Rosemarini.
- „ Shatwari.
- „ Zingiberis.
- „ Menthae Pip.
- „ Limonis.

Extractum Absinthii Liq.

- „ Aurantii Amar Liq.

Ext. Kamala Liq.**Extract Rosae Liq.****Extractum Zingiberis.****Ext. Shatwari Liq.****Glycerium Aurantii.****Glycolactophos.****Haemodrakshomalt.****Hall's Wine.****Hapatina.****Infusum Limonis.****Kalpak.****Ladcovine.****Lecivin.****Liquid Extract of Ashwagandha “Ashwin”.****Liquor Aurantii Pro. Syrup.****Liquor Croci.**

Liquor Limonis Pro. Syrup.

Lilly Tonic.

Lotio Ros.

Maltona.

Meclovine.

Mrita Sanjibani Sura.

Mustee Tonic.

Nervobrin.

Neurolecithin.

Rakto-Phospho-Malt.

Sarsa Hemtinic.

Sedatin.

Sheritone.

Sinatone.

Slotone.

Soma Tonic.

Spiritus Absinthii.

„ Anethii.

„ Aromaticus.

„ Aurantii.

„ Caramomi Compositus.

„ Cardamom.

„ Carui.

„ Coriandri.

„ Cumini.

„ Limonis.

„ Menthae Virid.

„ Pimentae.

„ Pudinae.

„ Rosae.

Succus Cucumis.

•Cucus Mori.

Super Neoewel.

Syrupus Cinnamomi.

Tinctura Avena B.P.C.

„ Card Co. Extra.

Tinctura	Cardamomi.
„	Carui.
„	Coriandri.
„	Cumini Alba.
„	Cumini Nigra.
„	Caryophylli.
„	Gentianae.
„	Karnala.
„	Levandulae.
„	Limonis Cortex.
„	Manthae piperiatae.
„	Orris Root.
„	Persionis Co.
„	Santali Citrini.
„	Santali Rubri.
„	Sumbul.
„	Tinospora.
„	Vanilla.
„	Tinctura Vindla

Tonocarmin

Vinkola.

Vinolecithin.

Vino-Malt.

Vino-Pepsol

Vinosan.

Vinovita.

Vinter Forte.

Vintex.

Vinum Absinthii.

Vitafan.

Vitaphol.

MEDICATED WINES :

Abodzin Tonic Wine.

Arond (Vin).

A. B. Medicated Tonic Wine.

B. F. X. Beef, Malt, Iron Wine Tonic.
Baldo (Vin de).
Ballantine Ideal Tonic.
Basic Wine.
Beef and Iron Wine (Bico).
Beef and Iron Wine with quinine.
Beef and Iron Wine, Peptonised.
Bravis (Vin de).
Brunnet (Vin de)
Cap Corse Au Quinquine (Vin du).
Carmavin Tonic Wine.
Carnevena.
Centauree Quina Wine.
Chiptanti Medicinale (Vin).
Coco Burgandy Wine.
Coca Malga Tonic Wine.
Coca (Vin de) (Bolovian).
Coca Wine.
Coca Wine Karazona Food and Tonic.
Coca Wine, Medium.
Coca Wine, Port.
Coca Wine, Tonic.
Cod Liver Oil with Pentonate of Iron (Stearns' Tonic Wine).
Deffeshe (Vin de).
Desiles (Vin).
Desiles Regenerating Cordial (Vin).
Busart (Vin de).
Ferro China Bisleri.
Haemoglobin (Vin).
Tonic Wine.
Health Junora Wine of.
Irvin's Aromatic Tonic Quinine Wine.
Jerrey Quina (invoiced as sherry Quina).
Jonora (a medicated wine).
Karn Wine.
Karazona Wine.

Kenal Tonique (Vin de). (Stimulant appetisant).

Kola Cardinette.

Kollox Wine.

Koto Grand Vin Ultra Tonique.

Lavoix (Vine de).

Malt Extract with Pancreatine and Pepsine.

Malt Extract with Wine.

Maltine Wine.

Maltine wine with Coca Wine.

Maltine wine with Pepsine and Pancreatine.

Medixinal Susswein.

Milo-Vin, Liebig's Extract of Meat and Malt Wine.

Mitsuwa Quina Iran Wine.

Mush Kun Tonic.

Neoferrum.

Nos Wine.

Nucite Tonic Wine.

Orange Quinine Tonic.

Orange Quinine Wine.

Oud's Tonic Wine.

Oyo Quina-Iron Wine.

Pancreatine Wine.

Pepsine (Vinum).

Pepsine Wine, Bidigestive

Pepsine Wine (Pure).

Peptone (Vine).

Peptone (Vine de).

Phosphoglycerate of Lime Wine.

Phosphoglycerate Chusk.

Quina Laroche.

Quin-Quina Dubonnet.

Quin St. Raphael.

Quinine Wine.

Radivin Tonic Wine.

Rubusto Tonic Wine.

Sanguis (Vin) Wine for the blood.
St. Leon (Vin de).
Sedna Tonic Empire Wine.
Serravallo's Tonic Wine (Vin de.)
China Ferruginosa (Bark and Iron.)
Sherry Kina.
Stearns Tonic Wine.
Tonic Aperatif Wine.
Tonic Wine.
Tonique de Bagnole (Vin).
Tonique Maridala Gocadu (Vin).
Tonique Mariani (Vin.)
Tonique Mazzor (Vin.)
Tonique Wine.
Tutovin (Trivinum) Nerve Tonic.
Vana Tonic Wine.
Vibrona Tonic Wine.
Vinitoe (Tonic wine).
Vinotone.
Vitae (Vin) (Tonic wine).
Vita wine (vitalizing and Radio).
Wahoo Wine.
Vincarnis.
Active Tonic Wine

TOILET PREPARATIONS :

Eau-de-Colonge.
Eau-de-Portugal.
Lavender Water.
Essence of Lavandulae.
Essence Moschi.
Essence Rosae Dulcis.
Santal Flay.

APPENDIX

LIST OF FORMS

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M. & T. P. Series No. 1.

FORM A. L.-1

Application for licence to manufacture goods liable to duty of excise under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

(IN BOND/OUTSIDE BOND)

(Rules 83 and 91)

(Delete the letters and words not applicable.)

*To

The Excise Commissioner.....State.

The Collector.....District.

SIR,

I/We.....residing at.....taluk
district.....request that I/We may be granted
the accompanying
 licence to manufacture during the year ending the 31st
 March 19 .
 may be renewed for

2. I/We hereby declare particulars (in the table overleaf) of the manufactory and the premises where I/We carry on business for the manufacture of such goods.
intended to carry

3. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

4. I/We have enclosed a chalan for payment of the licence fee of rupees.

5. I/We have enclosed the site and elevation plans of the manufactory building(s) and also similar plans for the quarters of the excise Staff, together with relevant records.

6. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and/or rules governing the grant of such licence.

7. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place.

Date.

Signature(s) of the applicant(s).

*The licensing Authority.

TABLE

1. Name or names and the address or addresses of the person or persons applying ; if the applicant is a firm, the name and address of every partner of the firm ; and if a company, the registered name and address thereof, the names of the Directors, Managers and Managing Agents, and if there is a Managing Director, the name of such Director ;
2. The amount of capital proposed to be invested in the venture ;
3. The name of the place and the site on which the building or buildings housing the manufactory is/are situated or to be constructed ;
in case of renewal of licence, the following particulars, with distinguishing letter or number or letter and number of each, to be furnished—
 - (i) brief description (with boundaries) of the premises ;
 - (ii) description of each main division or sub-division of the manufactory ;
 - (iii) Spirit Store ;
 - (iv) Laboratory ;
 - (v) Finished Store ;
4. Approximate date from which the applicant desires to commence the manufactory ;
5. The number and full description of the vats, stills and other permanent apparatus and machinery which the applicant wishes to set up or work, or already set up (giving distinguishing letter or number or letter and number of each) ;
6. The maximum quantities in London proof gallons of plain spirit and spirit content in unfinished and finished preparations *likely to remain/that remained* in the manufactory at any one time ;
7. The amount in cash or Government Promissory Notes which the applicant is prepared to furnish for the due performance of the conditions on which the licence may be granted ;
8. (i) Whether the proposed bonded manufactory will require the services of a whole-time or part-time Excise Officer ;

(ii) Whether quarters for the excise staff will be provided within the manufactory or its vicinity ;

(not applicable to non-bonded manufactories)
9. The kind and number of each licence under the Drugs Act held by the applicant ;

10. List of all preparations which the applicant proposes to manufacture, and/or those manufactured during the preceding year, in the manufactory showing the percentage or proportion of spirit in terms of London Proof gallons contained in each such preparation quoting the authority (Pharmacopoeia) under which the preparation is/was manufactured :—

Name of preparation	Quantity manufactured during the preceding year.	Quantity to be manufactured during the year.	Alcohol		Percentage in L.P. gallons.	Pharmacopoeia.
			Quantity as per Col. (2).	Col. (3).		
(1)	(2)	(3)	(4)	(5)	(6)	(7)

M. & T. P. Series No. 2

FORM A.L.-2

Application for a licence to manufacture ayurvedic preparations by an ayurvedic practitioner

(Rule No. 83)

(Delete the words not applicable)

*To

.....

SIR,

I
 taluk district residing at
 at and practising
 request that

I may be granted a licence to manufacture during
 the accompanying may be renewed for the year
 ending the 31st March 19 .

2. I hereby declare in the schedule overleaf particulars of my professional qualifications and also particulars of preparations intended to be manufactured during the year ending the 31st March 19 , and those manufactured in the preceding year by me.

*The licensing Authority.

3. I declare that the preparations to be manufactured or those manufactured in the preceding year are and, were solely for the purpose of dispensing to my patients and will not be and were not sold for trade purposes.

4. I agree to abide by the terms and conditions of the licence which may be granted/renewed.

5. I have enclosed a chalan in payment of the licence fee of _____ rupees.

6. I hereby declare that no such licence previously held by me has been revoked or suspended or has failed to be renewed owing to a breach of the Act/or rules governing the grant of such licence.

7. I declare that to the best of my knowledge and belief the information furnished herein is true and complete.

Place

Date

(Signature of the applicant).

SCHEDULE

1. Recognised degree/diploma of the practitioner.
2. Registration No. of the practitioner, if any.
3. Place of manufacture of the preparations.
4. Preparations manufactured/to be manufactured.

Sl. No.	Name of Preparation.	Quantity manufactured during the preceding year.	Quantity to be manufactured during the year.	Pharmacopoeia according to which it is to be made.
(1)	(2)	(3)	(4)	(5)

M. & T. P. Series No. 3

FORM A. L.-3

Application for licence for a bonded warehouse for the storage of excisable goods liable to duty under the Medicinal and Toilet Preparations (Excise Duties) Act, 1955.

(Rule 83)

(Delete the letters and words not applicable)

To

The Excise Commissioner of.....State

Sir,

I/We.....residing at.....Taluk
district.....request that I/We may be granted a
the accompanying licence
 for the use of my/our premises described overleaf as a bonded warehouse during
may be renewed for
 the year ending the 31st March, 19

2. I/We agree to abide by the terms and conditions of the licence which may be granted/renewed.

3. I/We have enclosed a chalan in payment of the licence fee of rupees.

*4. I/We have verified that the surety/sureties specified in the bond(s) executed by me/us in form(s) under rule is/are alive and is/are solvent.

5. I/We hereby declare that no excise licence previously held by me/us has been revoked or suspended or has failed to be renewed owing to a breach of the Act and/or rules governing the grant of such licence.

6. I/We declare that to the best of my/our knowledge and belief the information furnished herein is true and complete.

Place

Date

Signature(s) of the applicant(s).

Description of premises

1. Village or town

2. District.

	Distinguishing letter or number or letter and number of each	Detailed description of each	Purpose of each
3. Description of each main division or sub-division of the warehouse.			
4. Area and total storage capacity			
5. Varieties of dutiable goods to be stored.			
†6. Quantities of each variety of such goods stored during the previous year.			
7. Estimated quantity of each variety of such goods to be stored during the period of the licence applied for.			

M. & T. P. Series No. 4

FORM L-1

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotics under bond for payment of duty.

(Rules 83)

(Delete the letters and words not applicable.)

Shri/Sarvashri of
having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued there

*Strike out if the application is made for the first time and if the bond has been executed with security.

†Strike out if the application is made for the first time.

under and having paid the prescribed licence fee of Rs. _____ is/are hereby authorised to manufacture dutiable goods specified overleaf during the year ending 31st March, 19____, in the premises situated at _____ and described in his/their application dated _____ subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicines and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee's possession shall not exceed _____

*London Proof gals./

*seers/

grains at any one time and shall not be allowed more than *London Proof gals./ _____

*seers/

*grains for the year ending

31st March, 19____.

4. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place

Date

(Licensing Authority)

Renewal of the licence.

Date of renewal.	Year for which renewed	Signature of licensing authority

List of preparations authorised to manufacture.

Standard preparations				Proprietary preparations		Toilet preparations
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	Registration No. of Central Drugs Laboratory	

*To be fixed by the licensing authority in accordance with the actual requirements of the manufacturer.

M. & T. P. Series No. 5

FORM L-2

Licence to manufacture medicinal and toilet preparations containing alcohol, opium, Indian hemp and other narcotic drugs and narcotic purchased at concessional rates of duty or free of duty.

(Rule 83)

(Delete the letters and words not applicable)

Shri/Sarvashri _____ of _____
 having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs. _____ is/are hereby authorised to manufacture preparations specified overleaf during the year ending 31st March, 19____, in the premises situated at _____ and described in his/their application dated _____ and subject to the provisions of the rules.

2. The privilege conferred by this licence extends only to manufacture preparations of standard pharmacopoeias of Allopathic, Ayurvedic, Homoeopathic and Unani Systems of medicine, proprietary types of medicine and all toilet preparations.

3. The quantity of spirit/opium/Indian hemp/narcotic drugs/narcotics in the licensee's possession shall not exceed _____ *London Proof Gal./
 _____ *Seers/ _____ *grains/
 at any one time and shall not be allowed more than _____ *London Proof gal./
 _____ *seers/ _____ *grains for the year
 ending 31st March, 19____.

4. This licence may be revoked or suspended or its renewal may be refused if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place.

Date.

(Licensing Authority).

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

*To be fixed by the licensing authority in accordance with the actual requirements of the manufacturer.

List of preparations authorised to manufacture

Standard preparations				Proprietary preparations		Toilet preparations
Allopathic	Homoeopathic	Ayurvedic	Unani	Name of the preparation	Registration No. of Central Drugs Laboratory	

M. & T. P. Series No. 6

FORM L-3

Licence for ayurvedic practitioner to manufacture Ayurvedic preparations containing self-generated alcohol for dispensing and not for trade purposes.

(Rule 83)

Shri _____ of _____
 having undertaken to comply with the conditions prescribed in the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, and any orders issued thereunder and having paid the prescribed licence fee of Rs. _____ is hereby authorised to manufacture Ayurvedic preparations containing self-generated alcohol during the year ending 31st March, 19____, in the premises situated at _____ and described in his application dated _____, subject to the provisions of the Rules.

2. The privilege conferred by this licence extends only to the manufacture of Ayurvedic preparations containing self-generated alcohol for dispensing to his patients and not for trade purposes.

3. This licence may be revoked or suspended or its renewal may be refused, if any declaration made or information given in the application therefor is found to be false or if any undertaking given in such application is not carried out.

Place

Date

(Licensing Authority.)

Renewal of the licence

Date of renewal	Year for which renewed	Signature of licensing authority

M. & T. P. Series 7.**FORM L-4****Licence for a bonded warehouse***(Rule 83)**(Delete the letters and words not applicable.)*

The undermentioned premises belonging to Shri/Sarvashri
of are hereby licensed, subject
to the provisions of the Medicinal and Toilet preparations (Excise Duties) Rules,
1956, and any orders issued thereunder, as a bonded warehouse for the deposit of
dutiable goods on which duty has not been paid.

Situation and description of premises.

2. The licence is granted to Shri/Sarvashri
who has/have paid the prescribed licence fee of Rs.
It is not transferable to any person and will remain in force until the 31st March,
19 unless revoked before that date.

3. This licence may be revoked or suspended or its renewal may be refused,
if any declaration made or information given in the application therefor is found
to be false or if any undertaking given in such application is not carried out.

Place

Date

(Licensing Authority.)

Renewal of the licence

Date of renewal	Year for which renewed,	Signature of licensing authority

M. & T. P. Series No. 8.**FORM B-1****Bond to be entered into by the licensee of a bonded manufactory.***(Rule 21)**(Delete the letters and words not applicable)*

I/We _____ of _____
[hereinafter called obligor(s)] am bound to the President
are jointly and severally

in the sum of _____ rupees to be paid to the President
 of India/Governor of _____ State/Rajpramukh of _____
 for which payment I bind myself/ourselves and
we jointly and severally my/our legal representatives.

The above bounden obligor(s) having applied to the Excise Commissioner
 of _____ State, at _____ (hereinafter
 called the Commissioner) for and obtained a licence for the manufacture of _____
 at his/their manufactory at _____ the licence being entered
 in the State Excise records as No. _____ dated _____

Whereas the Commissioner has required the obligor(s) to deposit as guarantee
 for the amount of this Bond,
 the sum of _____ rupees
 the securities as hereinafter mentioned of a total face value of _____ rupees
 endorsed in the Commissioner's favour, namely _____
 and whereas the obligor(s) has/have furnished such guarantee by depositing with
 the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal repre-
 sentatives shall observe all the provisions of the Medicinal and Toilet Preparations
 (Excise Duties) Rules, 1956 and in particular shall either produce for charge of duty
 all dutiable goods manufactured at the above manufactory and such other duti-
 able goods on which duty has not been paid which are brought into the manu-
 factory for manufacturing, or shall deposit such goods in a store, room or other
 place of storage approved by the Commissioner under rule 31 of the Rules or shall
 otherwise account to the satisfaction of the Commissioner, for such goods and
 shall not remove from the approved premises or from the store room or other
 place of storage, before the proper duty has been paid, any dutiable goods except
 as provided for in the Rules.

And if the obligor(s) or his/their legal representatives shall pay into the
 treasury to the account of the Commissioner, all dues whether excise duty or other
 lawful charges, which shall be demandable from the obligor(s), as shown in the
 records of the proper officer within ten days from the date of demand thereof being
 made in writing by the said officer;

This obligation shall be void.

Otherwise and on breach or failure in the performances of any part of this
 condition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh
 of _____ shall, at his option, be competent to make good all
 the loss and damages from the amount of the guarantee deposit or by enforcing
 his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central
State
 Government for the performance of an act in which the public are interested.

Place

Date

Signature (s) of obligor(s)

Witness (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19 .

..... of Excise.

On behalf of the President of India
Governor of
Rajpramukh of

M. & T. P. Series No. 9

FORM B-2 (SUR.)

Bond (With Surety) to be entered into by the licensee of a private bonded warehouse

(Rule 71)

(Delete the letters and words not applicable)

I/We of
[hereinafter called the obligor(s)] and of (hereinafter called the
surety) are jointly and severally bound to the President of India/Governor of
State/Rajpramukh of in the sum of
rupees to be paid to the President of India/Governor of State/
Rajpramukh of for which payment we jointly and
severally bind ourselves and our legal representatives.

T - above bounden obligor(s) being the licensee of the warehouse at
licensed by the Excise Commissioner State at (hereinafter called
the Commissioner) as a private bonded warehouse and registered in the State
Excise Records as No. , dated , for the storage
of

The condition of this bond is that if the obligor(s) and his/their legal re-
presentatives shall observe all the provisions of the Medicinal and Toilet prepara-
tions (Excise Duties) Rules, 1956, to be observed in respect of a private bonded
warehouse.

And if all dues, whether duty or other lawful charges which shall be demand-
able on the goods admitted to this warehouse as shown by the records of the
proper officer of State Excise, be duly paid into the treasury to the account of the
Commissioner within ten days of the date of demand thereof being made in writing
by the said officer of State Excise ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this
condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Place

Date

Signature of surety.

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this

day of

19

.....of Excise.

On behalf of the President of India
Governor of
Rajpramukh of.

M. & T. P. Series No. 10.

FORM B-2—(SEC.)

Bond (with Security) to be entered into by the licensee of a private bonded warehouse

(Rule 71)

(Delete the letters and words not applicable)

I/We _____ of _____ [hereinafter called
the obligor(s)] _____ am _____
are jointly and severally bound to the President of India/
Governor of _____ State/Rajpramukh of _____ in the sum of
rupees to be paid to the President of India/Governor of _____
State/Rajpramukh of _____ for which payment _____ I _____
bind myself/ourselves and my/our legal representatives. we jointly and severally

The above bounden obligor(s) being the licensee of the warehouse at
licensed by the Excise Commissioner _____ State at
(hereinafter called the Commissioner) as a private bonded warehouse and re-
gistered in the State Excise Records as No. _____ dated
for the storage of _____

Whereas the Commissioner has required the obligor(s) to deposit, as guarantee
for the amount of this Bond, the sum of _____ rupees in cash.
the Securities as hereinafter mentioned of a total face
value of _____ rupees endorsed in the Commis-
sioner's favour, namely _____

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this Bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules 1956, to be observed in respect of a private bonded warehouse;

And if all dues, whether excise duty or other lawful charges, which shall be demandable on the goods admitted to this warehouse, as shown by the records of the proper officer of State Excise, be duly paid into the treasury to the account of the Commissioner within ten days of the date of demand thereof being made in writing by the said officer of State Excise;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh of _____ shall, at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this

day of

19 .

..... of Excise.

On behalf of the _____
President of India
Governor of _____
Rajpramukh of _____

M. & T. P. Series No. 11

FORM B-3 (SUR.)

Bond (with Surety) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty

(Rule 15)

(Delete the letters and words not applicable)

I/We
obligor(s)] and I

of

[hereinafter called the
of (hereinafter called the

surety) are jointly and severally bound to the President of India/Governor of State/Rajpramukh of _____, in the sum of _____ rupees to be paid to the President of India/Governor of State/Rajpramukh of _____ for which payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove the dutiable goods described in his/their application No. _____ dated _____ from the bonded warehouse _____ at _____ for export to licensed manufactory _____ via _____ (port or land customs stations of export).

The condition of this bond is that if the obligor(s) and his/their representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of _____ so exported ;

And if all the said goods are duly exported to _____ via _____ before the _____ day of _____ 19 _____ ;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central/State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1)	Address(1)	Occupation(1)
(2)	Address(2)	Occupation(2)

Place

Date

Signature of surety.

Witnesses (1)	Address(1)	Occupation(1)
(2)	Address(2)	Occupation (2)

Accepted by me this _____ day of _____ 19 _____ .

..... Excise

On behalf of the _____
 President of India
 Governor of _____
 Rajpramukh of _____

M. & T. P. Series No. 12.

FORM B-3 (SEC.)

Bond (with Security) for the due despatch of dutiable goods removed for export to a foreign country without payment of duty.

(Rule 15)

(Delete the letters and words not applicable)

I/We _____ of _____
 [hereinafter called the obligor(s)] _____ am _____ bound to the
 President of India/Governor of _____ State/Rajpramukh of _____
 in the sum of _____ rupees to be paid to the President of India/Governor
 of _____ State/Rajpramukh of _____ for which payment _____ I
 bind myself/ourselves and my/our legal representatives. we jointly and severally

The above bounden obligor(s) being permitted to remove the dutiable goods described in his/their application No. _____ dated _____ from the bonded warehouse/licensed manufactory, at _____ for export to _____ via _____ (port or land customs station of export).

Whereas the Excise Commissioner of _____ State at (hereinafter called the Commissioner) has required the obligor(s) to deposit as guarantee for the amount of this bond the sum of _____ rupees in cash the securities as hereinafter mentioned of a total face value of _____ rupees endorsed in the Commissioner's favour, namely:

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules 1956, to be observed in respect of dutiable goods so removed,

And if all the said goods are duly exported to via _____ day of _____ (port or land customs station of export) before the _____ 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh of _____ shall at his option, be competent to make good all the loss and the damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond, or by both.

I/We declare that this bond is given under the orders of the _____ Central State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19 .

_____Excise.

On behalf of the President of India
Governor of
Rajpramukh of

M. & T. P. Series No. 13

FORM B. 3—(GEN. SUR.)

General Bond (With Surety) for the due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(Rule 16)

(Delete the letters and words not applicable)

I/We of
 [hereinafter called the obligor(s)] and of
 (hereinafter called the surety) are jointly and severally bound to the President
 of India/Governor of State/Rajpramukh of , in the
 sum of rupees to be paid to the President of India/Governor of
 State/Rajpramukh of , for which payment we jointly and severally
 bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time,
 conditional on the provisions of the Medicinal and Toilet Preparations (Excise
 Duties) Rules, 1956, being observed,* without payment of duty from the bonded
 warehouse/licensed manufactory, at for exportation.

The condition of this bond is that if the obligor(s) and his/their legal repre-
 sentatives shall observe all the provisions of the Medicinal and Toilet Preparations
 (Excise Duties) Rules, 1956, to be observed in respect of dutiable goods so re-
 moved.

And if the said goods are duly removed and exported within such time as the
 Excise Commissioner of State at directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this con-
 dition, the same shall be in full force.

*Here enter the description of the dutiable goods.

We declare that this bond is given under the orders of the Central
State
Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Place

Date

Signature of surety

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this day of 19 .

_____ of Excise.

On behalf of the President of India
Governor of
Rajpramukh of

M. & T. P. Series No. 14

FORM B.-3 (GEN. SEC.)

General Bond (with Security) for due despatch of dutiable goods removed from time to time for export to a foreign country without payment of duty.

(Rule 16)

(Delete the letters and words not applicable)

I/We of

[hereinafter called the obligor(s)] am
are jointly and severally bound to the President
of India/Governor of State/Rajpramukh of
in the sum of rupees to be paid to the President of India/Governor
of State/Rajpramukh of , for which payment

I
we jointly and severally bind myself/ourselves and my/our legal representatives

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed,* without payment of duty from the bonded warehouse at for exportation.
licensed manufactory

*Here enter the description of the dutiable goods.

Whereas the Excise Commissioner of _____ State at _____
 (hereinafter called the Commissioner) has required the obligor(s) to deposit as
 guarantee for the amount of this Bond the sum of _____ rupees in cash
the securities as hereinafter mentioned of a
total face value of _____ rupees endorsed
in the Commissioner's favour, namely—

And whereas the obligor(s) has/have furnished such guarantee by depositing
 with the Commissioner the cash/securities as aforementioned.

The condition of this Bond is that if the obligor(s) or his/their legal repre-
 sentatives shall observe all the provisions of the Medicinal and Toilet Prepara-
 tions (Excise Duties) Rules, 1956, to be observed in respect of the goods so removed
 for export;

And if the said goods are duly removed and exported within such time as the
 Commissioner directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this con-
 dition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh of _____
 shall, at his option, be competent to make good all the loss and damages either
 from the amount of the guarantee deposit or by enforcing his rights under the
 above written bond or by both.

I/We declare that this bond is given under the orders of the Central
State
 Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this

day of

19 .

_____ of Excise.

On behalf of the President of India
Governor of _____
Rajpramukh of _____

M. & T. P. Series No. 15

FORM B-4 (SUR.)

Bond (with Surety) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(Rule 105)

(Delete the letters and words not applicable)

I/We _____ of _____
 [(hereinafter called the obligor(s)] and _____ (hereinafter
 called the surety) are jointly and severally bound to the President of India/Governor
 of _____ State/Rajpramukh of _____ in the sum of
 _____ rupees to be paid to the President of India/Governor
 of _____ State/Rajpramukh of _____ for which
 payment we jointly and severally bind ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove the goods described
 in his/their application number _____, dated _____ from the
 bonded warehouse at _____ to the bonded warehouse at _____

The condition of this bond is that if the obligor(s) and his/their legal repre-
 sentatives shall observe all the provisions of the Medicinal and Toilet Prepara-
 tions (Excise Duties) Rules, 1956, to be observed in respect of the goods so trans-
 ferred.

And if all the said goods are duly removed to and rewarehoused at the ware-
 house at _____ before the day of _____ 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this
 condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central
State
 Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Place

Date

Signature of surety.

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this _____ day of _____ 19 .

_____ of Excise.

On behalf of the President of India
Governor of
Rajpramukh of

M. & T P. Series No. 16

FORM B.-4 (SEC.)

Bond (with Security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(Rule 105)

(Delete the letters and words not applicable)

I/We _____ of _____ [hereinafter called the obligor(s)] am bound to the President of India/Governor of _____ State/Rajpramukh of _____ in the sum of _____ rupees to be paid to the President of India/Governor of _____ State/Rajpramukh of _____ for which payment I we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being permitted to remove the goods described in his/their application No. _____, dated _____ from the bonded warehouse at _____ to the bonded warehouse at _____

Whereas the Excise Commissioner at _____ (hereinafter called the Commissioner) has required the obligor(s) to deposit, as guarantee for the amount of this bond, the sum of _____ rupees in cash the securities as hereinafter mentioned of a total face value of _____ rupees endorsed in the Commissioner's favour namely—

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, to be observed in respect of the goods so transferred ;

And if all the said goods are duly removed to, and rewarehoused at _____ before the _____ day of _____ 19 ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh of _____ shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the Central State Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s).

Witnesses (1)	Address (1)	Occupation (1)
(2)	Address (2)	Occupation (2)

Accepted by me this _____ day of _____ 19 .

_____ of Excise

On behalf of the _____
 _____ President of India
 _____ Governor of _____
 _____ Rajpramukh of _____

M. & T. P. Series No. 17

FORM B. 4—(GEN. SUR.)

General bond (with surety/ies) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(Rule 106)

(Delete the letters and words not applicable)

I/We _____ of
 [hereinafter called the obligor(s)] am/are bound to the President of
 India/Governor of _____ State/Rajpramukh of _____ in the sum
 of _____ rupees and I/We

of _____ (hereinafter called the "First Surety")

of _____ (hereinafter called the "Second Surety")

of _____ (hereinafter called the "Third Surety")

of _____ (hereinafter called the "Fourth Surety")

(all hereinafter collectively referred to as the First Surety, the Second Surety, the Third Surety, the Fourth Surety) are each of us severally bound to the President of India/Governor of _____ State/Rajpramukh of _____ in the sum of _____ rupees each to be paid to the President of India/Governor of _____ State/Rajpramukh of _____ for which payment I/We the obligor/obligors bind ourselves and our legal representatives and I/We the above named First Surety, the Second Surety, the Third Surety and the Fourth Surety severally bind myself/ourselves and our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed*, from the bonded warehouse(s) at to other bonded warehouses situated anywhere in India or *vice versa*.

The condition of this bond is that if the obligor(s) and his/their legal representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time ;

And if the said goods are duly removed to and rewarehoused at the bonded warehouse(s) of destination to which they are permitted to be removed, within such time as the proper officer directs ;

*Here enter the description of the dutiable goods.

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

We declare that this bond is given under the orders of the Central
State
Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Signature(s) of Surety(ies)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this

day of

19 .

_____ of Excise.

On behalf of the President of India
Governor of
Rajpramukh of

M. & T. P. Series No. 18

FORM B. 4 (GEN. SEC.)

General Bond (with security) for the due arrival and rewarehousing of dutiable goods removed from one bonded warehouse to another.

(Rule 106)

(Delete the letters and words not applicable)

I/We

of

[hereinafter called the obligor(s)] _____ am
are jointly and severally bound to the
President of India/Governor of _____ State/Rajpramukh of _____ in the
sum of _____ rupees to be paid to the President of India/Governor
of _____ State/Rajpramukh of _____ for which payment

I
we jointly and severally bind myself/ourselves and my/our legal representatives.

The above bounden obligor(s) being permitted to remove, from time to time, conditional on the provisions of the Medicinal and Toilet Preparations (Excise Duties) Rules, 1956, being observed*, from bonded warehouse(s) at _____ to other bonded warehouses situated any where in India or
vice versa.

*Here enter the description of the dutiable goods.

Whereas the Excise Commissioner at _____ (hereinafter called the Commissioner) has required the obligor(s) to deposit, as guarantee for the amount of this bond _____ the sum _____ rupees in cash _____ the securities as hereinafter mentioned of a total face value of _____ rupees endorsed in the Commissioner's favour namely—

And whereas the obligor(s) has/have furnished such guarantee by depositing with the Commissioner the cash/securities as aforementioned. The condition of this bond is that if the obligor(s) or his/their representatives shall observe all the provisions of the said rules, to be observed in respect of the goods so transferred from time to time ;

And if the said goods are duly removed to and rewarehoused at the bonded warehouse(s) of destination to which it is permitted to be removed, within such time as the proper officer directs ;

This obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition, the same shall be in full force.

And the President of India/Governor of _____ State/Rajpramukh of _____ shall, at his option, be competent to make good all the loss and damages either from the amount of the guarantee deposit or by enforcing his rights under the above written bond or by both.

I/We declare that this bond is given under the orders of the _____ Central
State
Government for the performance of an act in which the public are interested.

Place

Date

Signature(s) of obligor(s)

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this

day of 19 .

Excise.

On behalf of the _____
President of India
Governor of _____
Rajpramukh of _____

FORM R. G.-1
(Rule 25)

Register of vessels or receptacles
Bonded/Non-bonded Manufactory
in Bonded Warehouse
of

Shri/Sarvashri.....

(Delete the words not applicable)

Consecutive numbers	Description of vessels or receptacles	Gauged Contents	When taken into use	When taken out of use	Where installed	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)

(Rules 27, 30, 49 and 50)

Register of transactions in the spirit store of bonded non-bonded manufactory
of

Shri/Sarvashri.....

(In the case of opium, Indian hemp and other narcotic drugs and narcotics only quantity need be noted)

Month and date.	In hand			Received						Total in hand and received			Expended				
	Quantity	Strength	Proof	Whence	Indent number	Permit number	Quantity	Strength	Proof	Quantity	Strength	Proof	Application number	Quantity	Strength	Proof	Wastage proof gallons
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(Rules 31, 33 and 52)

**Register of operations in the bonded/non-bonded manufactory
of
Shri/Sarvashri.....**

Month and date	Quantity received from spirit store						Quantity expended						Preparations manufactured			
	Alcohol			Opium	Indian hemp	Other narcotic drugs or narcotics	Alcohol			Opium	Indian hemp	Other narcotic drugs or narcotics	Batch No.	Name	Quantity	Strength in London proof gallons
	Bulk	Strength	London proof gallons				Bulk	Strength	London proof gallons							
	G—D			S—T	S—T	Grains	G—D			S—T	S—T	Grains				

**Register of preparations in the bonded/non-bonded manufactory
of**

Name of preparation :

Shri/Sarvashri.....

Entry		Batch No.	Content per gallon				Opening balance		Fresh manufacture taken in stock		Total Bulk qty. in stock as per cots. 8 & 10	Issue Bulk qty.	Duty paid on issue		Balance stock Bulk qty.	Wastage	REMARKS
Serial No.	Date		Alcohol (in L.P. gallons)	Opium	Indian hemp	Other narcotic drugs or narcotics	Bulk Quantity	Vessel No.	Bulk qty.	Vessel No.			Amount	Treasury Receipt No. & Date			
1	2	3	G—D	S—T	S—T	Grains	G—D		G—D		G—D	G—D	Rs.as.p.		G—D	G—D	

Warehouse register of receipts

(To be maintained in a Bonded Warehouse)

Situation of warehouse

Name of licensee

No. and date of licence

Serial No.	*Date	No. and date of Transport Permit	Name and address of owner of goods	Number and description of packages	Marks and number	Gross weight	Description of goods						Duty chargeable		Room or place in warehouse in which deposited	Remarks
							Batch No.	Name of preparation	Content per gallon				Rate	Amount		
									Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs and narcotics				
1	2	3	4	5	6	7	8	9	G—D 10	S—T 11	S—T 12	Grains 13	Rs. a. p. 14	Rs. a. p. 15	16	17

*Where the goods are received from another warehouse the date of first warehousing should also be stated in red ink.

FORM R. G.-5 (PART II)

(Rules 72 and 75)

Warehouse register of issues

(To be maintained in a Bonded Warehouse)

Situation of warehouse

Name of licensee

No. and date of licence

S. No.	Number and date of relative entry in Part I	Number and date of relative application for clearance	Name and address and licence No. of persons to whom issued	Number of packages issued	Description of goods issued							Duty recovered		Treasury and Treasury Chalan No. and date or entry No. and date of Account-Current Ledger	Balance in stock of warehouse										Remarks
					Batch No.	Name of preparation	Bulk quantity	Content per gl.				Rate	Amount		No. and date of Trans- port Permit	Batch No.	Name of preparation	Bulk Quantity	Content per gl.						
								Alcohol in L.P. gallon	Opium	Indian hemp	Other narcotic drugs and narcotics								Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs and narcotics			
1	2	3	4	5	6	7	G-D	G-D	S-T	S-T	Gr.	R.a.p.	R. a. p.	15	16	17	18	G-D	G-D	S-T	S-T	Gr.	24		

M. & T. P. Series No. 25

(Front page)

FORM V. B. 1

(Rule 90)

VISIT BOOK

Name of licensee :—

Description of the licence :

Village/Town :

Licence No.....

Taluk :

Circle :

Range :

QUANTITY OF ALCOHOL ETC.

Authorised to obtain during the year	Authorised to possess at any one time
---	--

Alcohol G—D

Opium S—T

Indian hemp S—T

Other narcotic drugs and narcotics	Grains
--	--------

NOTES : 1. This book must be delivered up to the licensing authority on the expiry of the period for which the licence is valid.

2. This book must be available at all times for any officer authorised to inspect the licensed premises for writing his minutes.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D.-1

(Rules 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/
Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/
Sarvashri.....

Indent No.

To

The Distillery Officer.....

The Treasury Officer.....

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit
(of not less than 50° O.P. Strength)/Opium/Indian
hemp/other narcotic drugs/narcotics for use in the
manufacture of dutiable preparations in my/our
Bonded/Non-Bonded Manufactory at.....

I/We.....shall pay duty at the tariff rate
on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of

Licence No.....

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D.-1

(Rules 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/
Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/
Sarvashri.....

Indent No.

To

The Distillery Officer.....

The Treasury Officer.....

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit
(of not less than 50° O.P. Strength)/Opium/Indian
hemp/other narcotic drugs/narcotics for use in the
manufacture of dutiable preparations in my/our
Bonded/Non-Bonded Manufactory at.....

I/We.....shall pay duty at the tariff rate
on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of

Licence No.....

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

M. & T. P. Series No. 26

FORM I.D.-1

(Rules 26, 49 & 50)

Indent for Alcohol/Opium/Indian Hemp/
Other Narcotic Drugs/Narcotics.

Non-Bonded/Bonded Manufactory of Shri/
Sarvashri.....

Indent No.

To

The Distillery Officer.....

The Treasury Officer.....

Factory Officer, Ghazipur.

Sir,

Please issue gallons/seers/grains of spirit
(of not less than 50° O.P. Strength)/Opium/Indian
hemp/other narcotic drugs/narcotics for use in the
manufacture of dutiable preparations in my/our
Bonded/Non-Bonded Manufactory at.....

I/We.....shall pay duty at the tariff rate
on all wastages in excess of the prescribed allowance.

Signature of Licensee

Countersignature of

Licence No.....

Officer-in-Charge
Bonded Manufactory
Proper Officer.

(Delete the words not applicable)

FORM R.Q. I.

(Rules 29 & 30)

Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri.....

Counterfoil

Requisition No.....

To
The Officer-in-Charge

Sir,

Please issue gallons/seers/grains of alcohol/opium/Indian hemp/other narcotic drugs/narcotics for the manufacture of the following preparations :—

Month & date	Alcohol/Opium/ Indian hemp/ other narcotic drugs/narcotics required	Strength	Alcoholic proof Content	Kind of Preparation	Name of preparation	Quantity	Remarks
	Quantity						
	G—D S—T Grains						

G—D

G—D

Dated

Signature of licensee.

FORM R.Q. I.

(Rules 29 & 30)

Requisition for issue of alcohol/opium/Indian hemp/other narcotic drugs/narcotics from the spirit store of bonded manufactory of Shri/Sarvashri.....

Foil

Requisition No.....

To
The Officer-in-Charge

Sir,

Please issue gallons/seers/grains of alcohol/opium/Indian hemp/other narcotic drugs/narcotics for the manufacture of the following preparations :—

Month & date	Alcohol/Opium/ Indian hemp/ other narcotic drugs/narcotics required	Strength	Alcoholic proof Content	Kind of Preparation	Name of preparation	Quantity	Remarks.
	Quantity						
	G—D S—T Grains						

G—D

G—D

Dated

Signature of licensee.

Application for removal of dutiable goods from one bonded manufactory/warehouse to another bonded warehouse

I/We apply for leave to remove the undermentioned goods from _____ to _____

Number and date of entry in the register of bonded manufactory/ Warehouse	Description of goods							Number and description of pack-ages	Gross weight of pack-ages	Marks and numbers of pack-ages	Value of goods	Duty		Manner of transport.	Route of transport.	Remarks
	Batch No.	Name of pre-paration	Bulk quan-tity	Content per gallon/lbs.								Rate	Amount			
				Alcohol in L.P. gallons	Opium	In di	Other narcotic drugs or narcotics									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

2. I/We hereby declare the particulars given above to be true.

Place.....

Date.....

Signature of licensee or his authorised agent.

Owner's licence No.....

1. Certificate of Officer-in-Charge of the Bonded Manufactory/Warehouse of removal.

To

.....

I hereby certify that the consignment conforms in all respects to the description given overleaf and that the following particulars relate thereto.

Duty	(i) rate	(ii) Amount
------	----------	-------------

Bond No.....dated.....

Transport Permit No.....dated.....

Place.....

Date.....

Signature of Officer-in-Charge.

2. Certificate of Officer-in-Charge of the Warehouse of destination.

I hereby certify that the consignment arrived at.....on..... that the goods conform in all respects to the description given overleaf except for the following discrepancies ; and that they have been re-warehoused under Entry No.....Dated.....

Place.....

Date.....

Signature of Officer-in-Charge.

Application for clearance on payment of duty from bonded manufactory/warehouse of
Shri/Sarvashri.

No. and date of entry in the Register of the Bonded Warehouse/Manufactory	Description of goods							Marks and number of containers.	Registration No. of the Central Drugs Lab. if it is a proprietary preparation.	Value	Duty		Purpose for which the goods are to be cleared and if they are meant for issue, the name and address of the party to whom they are to be issued.	Remarks.
	Batch No.	Name of preparation	Bulk quantity	Content per gal./lb.							Rate	Amount*		
				Alcohol in L.P. gallons	Opium	Indian hemp	Other narcotic drugs or narcotics							
			G—D	G—D	S—T	S—T	Grains			R. a. p.	R. a. p.	R. a. p.		

(*To be entered by the owner or his agent in words and figures).

I/We declare the above particulars to be true and correctly stated.

I/We apply for leave to clear the above goods.

Place.

Date.

(Signature of the owner or his authorised agent.)

Assessment Memorandum

(To be entered in words and figures)

1. Total number of containers.....
2. Quantity of goods on which duty is assessed.....
3. Rate of duty.....
4. Total duty payable.....

Place
Date

Signature

Officer-in-Charge

Bonded Manufactory/Warehouse

TreasurySub-TreasuryState Bank of IndiaReserve Bank of India.

Statement of duty paid at

I. For payment in cash (To be filled in by the owner or his agent).

Name of person tendering payment	Particulars of payment	Amount in words and figures. Rs. a. p.	Head of account

Date.....

(To be filled in by Treasury or Bank)

Deposit No.....

Date.....

Signature of tenderer.....

Certificate

Received payment of rupees..... (in words)

Signature of Treasurer.....

Accountant.....

Treasury Officer.....

Agent or Manager.....

II. For payment through account-current No. and date of Transport Permit, if any.....		Title of Account or of ledger Num- ber	Number and date of entry	Amount Rs. A. P.
Place.....				
Date.....				
Officer-in-Charge, Bonded Manufactory/Warehouse.		Date.....Signature of owner or his authorised agent.		

FORM A. R.-3
(Rule 98)

Application for removal of dutiable goods for export by land

To

Excise Officer

The Officer-in-Charge

I/We.....of.....propose to export the undermentioned goods to.....(Country of destination) by the.....route under claim for rebate :—
bond

No. and description of packages	Gross weight	Marks and Numbers of containers	Batch No.	Name of preparation	Bulk quantity	Description of goods					Value Rs. a. p.	Duty		No. and date of document under which duty was paid or No. and date of document under rule 15	Amount of rebate claimed	No. and date of Railway receipt, if any	Remarks
1	2	3	4	5	Gallons	Content per gallon				Rate Rs. a. p.		Amount Rs. a. p.					
						Alcohol in L. P.	Opium	Indian hemp	Other narcotic drugs or narcotics				Registered number of Central Drugs Laboratory, Calcutta in case of proprietary preparations				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

2. I/We hereby declare that the above consignment of goods is intended for export to.....

3. I/We hereby declare that the above particulars are true and correctly stated.

Place.....

Date

Signature of owner or his authorised agent.

Certified that I have examined the above mentioned consignment, that the description given above is correct, that duty has been paid thereon, and that after examination I have sealed the packages with my official seal. the owner has entered into a bond under rule 16.

Place.....

Date.....

Signature : Excise Officer.....

Officer-in-Charge of Bonded
Manufactory/Warehouse.....

Application for removal of dutiable goods for export by Sea/Air/Post

To

The Excise Officer.....

The Officer-in-Charge.....

I/We of propose to export the undermentioned consignment to.....
 (country of destination) by Sea/Air/Parcel Post under claim for rebate :—
 bond

No. and description of packages		Gross weight	Marks and numbers of containers	Description of goods						Registration No. of Central Drugs Lab. Calcutta, in case of proprietary preparation	Value	Duty		No. and date of document under which duty was paid or No. and date of document executed under rule 15	Amount of rebate claimed	No. and date of Railway Receipt, if any	REMARKS	
				Batch No.	Name of preparation	Bulk quantity	Content per gallon					Rate	Amount					
							Alcohol in L. P. gallon	Opium	Indian hemp									Other narcotic drugs or narcotics
I	2	3	4	5	G—D	G—D	S—T	S—T	S—T	11	Rs. a. p.	Rs. a. p.	Rs. a. p.	15	16	17	18	

2. I/We hereby declare that the above particulars are true and correctly stated.

Signature(s) of applicant(s) or his/their
authorised agent(s)

1. Certified that I have examined the consignment described overleaf that the particulars stated in the description are correct, that duty has been paid on the goods the owner has entered into a bond under rule 16 and that after examination I have sealed the packages with my official seal.

Place.....

Date.....

Signature of Excise Officer.....

Officer-in-Charge.....

(On original and duplicate)

EXPORT BY SEA/BY AIR

2. Certified that the seals on the packages were found intact and that I have satisfied myself that the particulars of the consignment are as specified overleaf except for the shortages mentioned below.

3. Certified that the consignment was shipped under my supervision under shipping bill No.....dated.....by S. S. /Air ship.....which left for.....on the.....day of.....19

Place.....

Date.....

Signature of Preventive Officer.

Countersigned.

Signature of Customs Collector.

(On duplicate only)

4. Certified that the goods described overleaf have not been relanded and are not intended to be relanded at any port in India.

Place.....

Date.....

Signature of exporter.

EXPORT BY POST

5. Certified that the consignment described above has been despatched by foreign post to.....on.....day of.....19

Place.....

Date.....

Signature of Post Master
Post Office.

6. Certified that the alcoholic content of the dutiable goods mentioned above is.....L. P. gallons as ascertained by chemical analysis and the duty leviable is Rs.

Place.....

Date.....

Signature of Excise Officer.

7. Rebate of Rs.....(....Rupees) sanctioned.

Place.....

Date.....

Signature of Excise Commissioner.

8. Certified that I have this day paid the sum of Rs.....(...Rupees) to..... in satisfaction of his claim.

Place.....

Date.....

Signature of Officer-in-Charge,
Treasury.

(Delete the entries and words not
applicable).

M. & T. P. Series No. 32

FORM T. P.-I

(Rules 107 and 112)

Transport permit for intra-state/inter-state movement of dutiable goods

Permit is granted to Shri/Sarvashri.....
(here enter name of consignee)

to transport from.....to.....
(here enter the place of despatch) (here enter the place of destination)

the dutiable goods.....as specified below :—

(Here state description and weight or quantity of each kind of goods).

No. and marks of packages.	Gross weight	Batch No.	Name of preparation	Bulk quantity	Content per gallon				Registration No. of Central Drugs Lab. in case of proprietary preparation	Remarks
					Alcohol in L.P. Gallon.	Opium.	Indian hemp.	Other narcotic drugs or narcotics.		
				G-D	G-D	S-T	S—T	Grains		
1	2	3	4	5	6	7	8	9	10	11

This pass must be used within 90 days from the date of its issue. The bulk of the consignment shall not be broken in transit.

Place.....

Date.....

Excise Officer

Officer-in-Charge of

Bonded Manufactory/
Warehouse.

Certified that the consignment of dutiable goods mentioned above has been received intact.

Place.....

Date.....

Signature of Excise Officer.....

Officer-in-Charge.....

NOTE : This Form will be printed in books of two parts and four parts. In the case of books containing four parts the certificate at the top should be printed in the last part above

(Printed Serial No.....)

FORM D.D.-I

Notice of demand for payment of duty

(Rule 9)

Office

.....19

Name and address of assessee.....

Licence No

Amount Rupees

Date by which duty is to be paid.....

*Assessment particulars :*Quantity of medicinal and toilet preparations....
.....gallons.

No. of packages.....

Variety

Content per gallon of dutiable goods.....

Alcohol	Opium	Indian	Other	narcotic
(in L.P.		hemp	drugs or	narcotics.
gallons)				

Rate of duty.....

*Duty paid at.....Treasury Receipt

number.....dated.....

duty paid through account current.....

.....(Title of account or Ledger No.)

(Printed Serial No.....)

FORM D.D.-I

Certificate of payment

(Rule 9)

Head of Account :

Excise duty on medicinal and toilet preparations.

To

.....of Excise.....

Certified that I have today received the sum of

Rs.....(Rupees.....)

as.....) excise duty demanded on the

foil attached hereto.

Assessment particulars:

Name of assessee.....Licence No.....

No. of packages.....Weight in.....

Variety.....

Content per gallon of dutiable goods :

Alcohol Opium Indian Other narcotic

(in L.P. hemp drug and narcotics.

gallon.)

.....

Rate of Duty.....

Number.....

Date

.....Signature

.....Treasury

.....

Printed Serial No.....

(Printed Serial No.....)

FORM D. D.-I

Notice of demand for payment of duty

(Rule 9)

To

.....19

Take notice that on behalf of the Central/State

Government I hereby demand payment by you of

the sum of Rs.....(Rupees.....)

being the excise duty on the undermentioned

medicinal and toilet preparations weighed/measured/

gauged/proved in my presence this day. This

sum must be paid into.....Treasury

within ten days from the date of this demand and on

production of the Treasury receipt you may apply

to me for a permit to remove the goods for sale or

despatch.

*Assessment Particulars:*Quantity of medicinal and toilet preparations....
.....gallons.

No. of packages.....

Variety.....

Content per gallon of dutiable goods.....

Alcohol	Opium	Indian	Other narcotic
(in L.P.		hemp	drugs
gallon)			or narcotics.

Rate of duty.....

.....of Excise

.....

Receipt

Received the sum of Rs.

Certificate of Payment

No. and date of entry..... To be retained by the Treasury Officers
of Excise Head of Account.....
 Excise duty on medicinal and toilet preparations.
 (*Delete where inapplicable) Certified that I have today received the sum of
 Rs.....(Rupees.....as.....)
 excise duty demanded on the foil attached hereto.

Assessment particulars :

Name of assessee..... Licence No.....
 No. of packages..... Weight in.....
 Variety
 Content per gallon of dutiable goods.

Alcohol (in L.P. gallon).	Opium	Indian hemp	Other narcotic drugs or narcotics
---------------------------------	-------	----------------	---

Rate of duty.....
 Officer in Charge.....Treasury.....
 Number.....
 Date.. Signature

(Rupees.....)
Signature
Treasury
 No.....
19

M. & T. P. Series No. 34

FORM C. H.-I

(Rules 9 and 81)

Challan for payment of duty

To

The Sub-Treasury
Treasury
State Bank of India
Reserve Bank of India.

Sir,

Please receive Rs. annas on account of duty chargeable on the following dutiable goods to be despatched from our Bonded Manufactory/Warehouse.

The amount should be credited to the

Government.

Serial No.	Name of Preparation & batch No.	Quantity	Content per gallon				Rate of duty	Amount of duty	Consignee's name	Consignee's address	Remarks
			Alcohol in L.P. Gallons	Opium	Indian hemp	Other narcotic drugs or narcotics.					
		Gals	G.-D.	S.-T.	S.-T.	Grains	R.A.P.	R.A.P.			

No.

Signature of licensee of Bonded
 Manufactory/Warehouse

Received and credited the above amount in the Treasury account on behalf of the Government of on the 19 .

Treasury
Bank

Treasurer
Accountant
Treasury Officer
Agent/Manager

NOTE.—This form will be printed in four parts.

One copy to be retained by licensee.

One copy to be sent to the Treasury Officer.

Two copies to be sent to the Officer-in-charge of Messrs.....
 Bonded Warehouse (out of which one copy will be sent to the Excise Commissioner.)

M. & T. P. Series No. 35

FORM R.T.-1

(Rules 41 & 56)

Return of transactions of business at the bonded/non-bonded manu-
factory of Shri/Sarvashri at during the month of 19 .

(To be submitted by the licensee by the 5th of every month)

		Alcohol		Opium	Indian hemp	Other narcotic drugs narcotics	Remarks
		Bulk	L. P.				
		G.-D.	G.-D.	S.-T.	S.-T.	Grains	
1	Opening Balance .						
2	Receipt from dis- tillery/spirit ware- house/treasury.						
3	Total stock (1+2).						
4	Wastage in transit.						
5	Issues for manufac- ture of preparations.						
6	Quantity remain- ing in unfinished preparations at the end of month.						
7	Quantity remaining in finished prepa- rations at the end of month.						
8	Balance in stock at the end of month.						
9	Wastage in manu- facture, with brief reasons in remarks col.						

10 No. of batches—

- (a) manufactured
- (b) in unfinished
condition at
the end of the
month.

II. Particulars of manufactured preparations.

Name	Batch No.	Open- ing balance Bulk Quantity	Manu- factur- ed dur- ing the month	Total stock as per cols. (3) & (4)	Clea- rance on pay- ment of duty. Bulk quan- tity	Duty paid during the month	Issues under bond Bulk quan- tity	Total quan- tity issued as per cols. (6) & (8)	Balance stock. Bulk quan- tity	Remarks
		G.-D.	G.-D.	G.-D.	G.-D.	Rs. & p.	G.-D.	G.-D.	G.-D.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

I/We declare that the particulars in this statement have been correctly stated.

Countersigned and forwarded to.....

(Signature of the licensee or his
authorised agent)

Officer-in-Charge

Bonded Manufactory.

.....

.....of Excise.

M. & T. P. Series No. 36

FORM R. T.-2.

(Rule 80)

Return of transactions of business at the bonded warehouse at
of Shri/Sarvashri for the month of 19 .

Serial No.	Name of preparation	Manu- facturer's Trade Mark etc.	Batch No. & date of manu- facture.	Declared content per gallon				Opening balance. Quantity in Gal. Dram	Receipt during the month. Quantity in Gal. Dram
				Alcohol in L.P. gallon	Opium	Indian hemp	Other narcotic drugs or narco- tics		
				G-D	S.-T.	S.-T.	Grains		
1	2	3	4	5	6	7	8	9	10

Total stock as per cols. 9 & 10.	Clearance on payment of duty. Quantity in	Amount of duty paid during the month	Trans- ference, to other warehouses. Quantity in	Total quantity removed as per Cols. 12 & 14	Balance quantity in stock.	Wastage, if any, with brief reasons thereof.	Remarks
	Gal. Dram		Gal. Dram	Gal. Dr.	Gal. Dram	Gals. Dram	
11	12	13	14	15	16	17	18

I/We declare that the above particulars are correctly stated.

Place

Dated

(Signature of the licensee or his authorised agent)

Countersigned and forwarded to.....

Place

Date

Officer-in-Charge, Bonded Warehouse

S.R.O. 892.—In exercise of the powers conferred by sub-section (3) of section 1 of the Medical and Toilet Preparations (Excise Duties) Act, 1955 (16 of 1955) the Central Government hereby appoints the 1st day of April, 1957, as the date on which the said Act shall come into force.

[No. 2/57.]

B. D. DESHMUKH, Dy. Secy.

(Department of Revenue)

CENTRAL EXCISES

New Delhi, the 16th March 1957

S.R.O. 893.—In exercise of the powers conferred by section 337 of the Central Excises and Salt Act, 1944 (Act I of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment to the Central Excise Rules, 1944, namely:—

In rule 2 of the said Rules, for clause (ii)A, the following shall be substituted, namely:—

“(ii) “Collector” means—

- (A) *In relation to excisable goods other than salt.*—(a) in the district of Mehsana, Baroda, Dangs, Surat, Broach, Panchmahals, Kaira, Anmedabad, Saurashtra, Banskantha, Amreli Zaiawad, Gohilwad, Sorath, Halar, Madya-Saurashtra, and Kutch of the Bombay State, the Collector of Central Excise, Baroda;
- (b) in the districts of the State of Bombay other than those specified in sub-clause (a), the Collector of Central Excise, Bombay;
- (c) in the States of Madras and Kerala, the Collector of Central Excise, Madras;
- (d) in the State of Pondicherry, the Collector of Custom and Central Excise, State of Pondicherry;
- (e) in the State of Mysore and the area comprising the Goa Frontier, the Collector of Central Excise, Mysore;
- (f) in the States of West Bengal and Orissa, the Collector of Central Excise, Calcutta;
- (g) in the State of Uttar Pradesh, the Collector of Central Excise, Allahabad;
- (h) in the State of Assam and the Union territories of Tripura and Manipur, the Collector of Central Excise, Shillong;
- (i) in the States of Punjab, Jammu and Kashmir and Rajasthan and in the Union territories of Himachal Pradesh and Delhi, the Collector of Central Excise Delhi;
- (j) in the State of Andhra, the Collector of Central Excise, Hyderabad;
- (k) in the State of Bihar, the Collector of Central Excise, Patna;
- (l) in the State of Madhya Pradesh, the Collector of Central Excise, Nagpur;
- (m) in the Union territories of Andaman and Nicobar Islands, the Deputy Commissioner, Andaman and Nicobar Islands, Port Blair;”.

[No. 20/57.]

New Delhi, the 23rd March, 1957

S.R.O. 894.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944) as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment to the Central Excise Rules, 1944 namely:—

For the first proviso to rule 145 of the said Rules, the following proviso shall be substituted, namely:—

“Provided that if the goods have not deteriorated and the Collector on sufficient cause being shown is satisfied about the condition of the

goods and genuineness of the reasons advanced for claiming extension, he may—

- (a) permit such goods to remain in any warehouse for a further period not exceeding one year, in extension of the period of three years referred to in this rule:
- (b) permit such goods to remain warehoused in such warehouse for a further period not exceeding one year in addition to the extension granted under clause (a) of this proviso."

[No. 21/57.]

S. K. BHATTACHARJEE, Dy. Secy.

(Department of Revenue)

CUSTOMS

New Delhi, the 23rd March 1957

S.R.O. 895.—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Revenue Division), No. 45-Customs, dated the 12th May, 1954, namely:—

In the Table annexed to the said notification, the entries against serial No. 10 shall be omitted.

[No. 41.]

M. A. RANGASWAMY, Dy. Secy.

(Department of Revenue)

ORDER

New Delhi, the 13th March 1957

STAMPS

S.R.O. 896.—In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Central Government hereby remits the whole of the duty with which the lease deed, dated the 18th February, 1957, executed by the High Commission for the United Kingdom in India, in respect of two flats at No. 33, Golf Links Road, New Delhi, is chargeable under the said Act.

[No. 6.]

M. PANCHAPPA, Under Secy.

(Department of Revenue)

CORRIGENDUM

New Delhi, the 11th March 1957

ESTATE DUTY

S.R.O. 897.—In the appendix annexed to the Notification of the Ministry of Finance (Department of Revenue) (Estate Duty) No. 1/F.No.5/115/56-E.D. dated the 25th January, 1957 published in the Gazette of India in Part II, Section 3 as S.R.O. 448 dated 9th February 1957, under the heading "I. Engineers/Surveyors/Architects" in Serial No. 4, in column 3; for "Director" read "Executive Director".

[No.5/F.No.5/115/56-E.D.]

P. K. GHOSH, Under Secy.

CENTRAL BOARD OF REVENUE**INCOME-TAX**

New Delhi, the 11th March 1957

S.R.O. 898.—In continuation of the Central Board of Revenue's Notification S.R.O. 1737 dated the 10th July, 1956, the following draft of certain further amendments in the Indian Income-tax rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section for information of persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration along with the draft of the amendments contained in the Notification No. S.R.O. 1737 aforesaid, on or after the 1st of April, 1957.

2. Any objection or suggestion which may be received from any person with respect to the draft of this Notification before the date so specified will be considered by the Board.

Draft Amendments

3. In the said Rules, in the forms appended to Rule 19 (as proposed to be amended in the Notification S.R.O. No. 1737 dated the 10th July, 1956)—

(a) In Section A of Part I, for the existing entries in item No. 6, the following shall be substituted, namely—

“6. *Capital gains*:—

Capital gains as detailed in Part VII”.

(b) For Part VII of the form, the following shall be substituted.

PART VII
Particulars of Capital Gains
Statement A.

Serial Number	Description of asset	Date on which asset became property of the assessee	Date of the transaction of sale, exchange etc.	Full value of the consideration for which the sale, exchange, etc. was made	Deductions				Amount of capital gains. (Cols. 5 minus col. 9). If amount is a loss (col. 9—col. 5) enter the figure, marking it distinctly as 'loss', or in red ink.
					Actual cost (or in cases applicable, the value which should be deemed to be the actual cost.) (See Col. 10 of Part B)	Expenditure incurred solely in connection with the sale, exchange etc.	Option or other moneys received and retained by the assessee on any previous occasion	Total of actual cost & other deductions admissible. (Total of Cols. 6 & 7 diminished by col. 8).	
1	2	3	4 Rs.	5 Rs.	6 Rs.	Rs.	8 Rs.	9 Rs.	10 Rs.

1. House properties (with description regarding size, locality etc.)

2. Other assets (with description regarding of properties).

Net Capital gains/loss : Rs.

Deduct :

1. Exemptions claimed :
 - (a) Capital gains from house property exempt u/s 12B(4)(a) Rs.
 - (b) Capital gains from house property re-invested in new house property exempt u/s 12B(4)(b). Rs.
2. Capital losses brought forward from earlier years (mention relevant assessment years) Rs.

Net capital gain/loss transferred to item 6 Sec. A of Part I of this return

Statement B

1	Description of asset											
2	Date on which asset became property of the assessee											
3	Manner in which asset became property of assessee. (here state whether by purchase construction at own expense, inheritance, succession, gift, family partition, etc. as may be applicable)											
4	Actual cost of the asset to the assessee on the date mentioned in column 2		Whereas asset became property of assessee by purchase or construction at own expense									
5	Where the asset became the property of the assessee before 1st January 1954 the fair market value of asset on that date.											
6	Actual cost of the asset to previous owner and if it cannot be ascertained the fair market value at the date on which asset became property of previous owner (mention the date also).											
7	Fair market value of asset on 1st January, 1954 (if asset became property of previous owner before 1st January, 1954)											
8	Fair market value of asset on the date of gift to assessee (in case asset became property of assessee by gift before 1st April, 1956).											
9	Fair market value of asset on the date of family partition (in case asset became property of assessee on family partition, whether before or after 1st April, 1956)											
10	Before 1-1-54 or upto the date of gift, if earlier than 1-4-56, or upto the date of partition, as applicable											
11	After the relevant date mentioned in the preceding column.											
12	Actual cost, or the value deemed to be the actual cost indicating how it is arrived at with reference to the figures in the preceding columns) transferred to Col. 6 Part A.											

[No. 20.]
N. H. NAQVI, Secy.

INCOME-TAX

New Delhi, the 18th March, 1957

S.R.O. 899.—The following draft of a certain further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922, (11 of 1922), is published, as required by sub-section (4) of the said section, for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th May, 1957.

Any objection or suggestion which may be received from any person in respect of the draft before the date specified will be considered by the said Board.

Draft Amendment

In rule 13D of the said rules, for the words, figures and brackets "sub-section (3E) of section 18" the words, figures and brackets "sub-section (3D) of section 18" shall be substituted.

[No. 21(F. No. 46(12)-I.T./57.)]

P. N. DAS GUPTA, Secy.

EXPLANATORY NOTE

(This note is not part of the amendment but is intended to be merely clarificatory.)

The object of the amendment is only to set right an error. Clauses (3D) and (3E) of Section 18 were replaced by a new clause (3D). The reference to clause (3E) is therefore being deleted now.

CUSTOMS

New Delhi, the 23rd March 1957

S.R.O. 900.—In exercise of the powers conferred by section 9 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following amendment in the Rules published with its notification No. 70-Customs, dated the 29th September, 1951, namely:—

In the said Rules, the following rule shall be added at the end, namely:—

- "(3) The following officers of Land Customs appointed to be officers of Customs by the aforesaid notification shall perform the duties of Customs Collectors for the purpose of section 172 of the Sea Customs Act only in their respective jurisdictions, namely:—

All the Superintendents, Deputy Superintendents and Inspectors of Central Excise."

[No. 42.]

S. K. BHATTACHARJEE, Secy.

MINISTRY OF COMMERCE AND CONSUMER INDUSTRIES*New Delhi, the 11th March 1957*

S.R.O. 901.—In exercise of the powers conferred by clause (b) of sub-section (2) of Section 6 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), read with article 42 of the Articles of Association of the Madras Oil and Seeds Exchange Ltd., Madras (hereinafter referred to as the Exchange), the Central Government hereby appoints each of the persons specified in column 2 of the table annexed hereto on the Board of Directors of the Exchange to represent interests specified in the corresponding entry in column 3 of the table.

TABLE

Serial No.	Name	Interest represented
1	2	3
1.	Shri S. S. Santhanam, M.A., Inspecting Officer, Forward Markets Commission, Bombay.	Central Government.
2.	Shri M. Obsaidullah Shah, B.Sc. (Ag.), State Marketing Officer, 40, Wallajah Road, Madras-2.	Interests not directly represented through membership of the Exchange.

[No. 40-Exp. (13)/56.]

ORDER*New Delhi, the 12th March 1957*

S.R.O. 902.—In exercise of the powers conferred by clause (b) of sub-section (2) of section 6 of the Forward Contracts (Regulation) Act, 1952 (74 of 1952), read with Article 47(2) (c) of the Articles of Association of the Bombay Oilseeds and Oils Exchange Limited, Bombay (hereinafter referred to as the Exchange), and in supersession of Notifications Nos. S.R.O. 1487, S.R.O. 1789 and S.R.O. 3540 dated the 12th July, the 10th August and the 22nd November, 1955, respectively, the Central Government hereby appoints each of the persons specified in column 2 of the table annexed hereto on the Board of Directors of the Exchange to represent interests specified in the corresponding entry in column 3 of the table.

TABLE

Serial No.	Name	Interest represented
1	2	3
1.	Shri M. A. Mulky, Secretary, Forward Markets Commission, Bombay.	Central Government.
2.	Shri G. M. Laud, Director, Bombay State Co-operative Bank Ltd., Bombay.	Interests not directly represented through the membership of the Exchange.
3.	Shri V. M. Jakhade, Director of Rural Economics, Reserve Bank of India, Bombay.	
4.	Shri M. V. Divatia, Officer on Special Duty, Bureau of Economics & Statistics, Government of Bombay, Bombay.	

[No. 45-Exp(10)/57.]

T. S. KUNCHITHAPATHAM, Under Secy.

New Delhi, the 14th March 1957

S.R.O. 903.—In exercise of the powers conferred by section 3, read with sub-section (2) of section 16 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby rescinds the Cotton Cloth and Yarn (Forward Contracts Prohibition) Order, 1945.

[No. 9(30)-CT(A)/54-1.]

V. V. NENE, Under Secy.

New Delhi, the 18th March 1957

S.R.O. 904.—In exercise of the powers conferred by section 5 of the Essential Commodities Act, 1955 (10 of 1955), and in supersession of the Government of India, late Ministry of Commerce and Industry Notification No. S.R.O. 1937, dated the 1st July, 1955, the Central Government hereby directs that the powers conferred on it by sub-section (1) of section 3 of the said Act to provide for the matters specified in clauses (c), (d), (e), (f), (g), (h), (i), and (j) of sub-section (2) thereof shall, in relation to cotton textiles, be exercisable also by the Government of any State in India to which the said Act extends, subject to the condition that no Order made by the Government of any such State in India in the exercise of the aforesaid powers shall have effect in so far as it is repugnant to any Order made under the said sub-section (1) by the Central Government.

[No. 8(47)-Tex(A)/56-1.]

S. A. TECKCHANDANI, Dy. Secy.

TEA CONTROL

New Delhi, the 14th March 1957

S.R.O. 905.—In exercise of the powers conferred by section 4 of the Tea Act, 1953 (29 of 1953), the Central Government hereby appoints Shri E. U. Damodaran, I.A.S., Director of Agriculture, Madras, to be a member of the Tea Board *vice* Shri R. M. Sundaram, I.C.S., and directs that the following amendment shall be made in the notification of the Government of India in the late Ministry of Commerce and Industry No. S.R.O. 944, dated the 17th March, 1954, namely:—

In the said notification, for the entry "5. Sri R. M. Sundaram, I.C.S., Director of Agriculture, Madras", the following entry shall be substituted, namely:—

"Shri E. U. Damodaran, I.A.S., Director of Agriculture, Madras."

[No. 7(2)Plant(A)/57.]

P. V. RAMASWAMY, Under Secy.



(Indian Standards Institution)

Delhi, the 19th March 1957

S.R.O. 906.—In pursuance of sub-rule (1) of rule 4 of the Indian Standards Institution (Certification Marks) Rules, 1955, the Indian Standards Institution hereby notifies that the Standard Marks, designs of which together with the verbal description of the design and the title of the related Indian Standard are given in the Schedule hereto annexed, have been specified.

These Standard Marks, for the purpose of the Indian Standards Institution (Certification Marks) Act, 1952, and the rules and regulations framed thereunder, shall come into force with effect from 25th March 1957.

THE SCHEDULE

Design of the Standard Mark	No. and title of relevant Indian Standard	Verbal description of the design of the Standard Mark
(1)	(2)	(3)
	IS: 323-1952 Specification for Rectified Spirit.	The monogram of the Indian Standards Institution, consisting of letters ISI, drawn in the exact style and relative proportions as indicated in column (1) the number designation of the Indian Standard and the IS designation of the grade being inscribed in the top and bottom sides of the monogram as indicated in the design.
	IS : 395-1952 Specification for Lead-Acid Storage Batteries for Motor Vehicles, Light Duty.	The monogram of the Indian Standards Institution, consisting of letters ISI, drawn in the exact style and relative proportions as indicated in Column (1), the number designation of the Indian Standard being inscribed in the top side of the monogram as indicated in the design.

D. V. KARMARKAR,
Deputy Director (Marks).

[No. MDC/11(5).]

S.R.O. 907.—In pursuance of sub-regulation (3) of regulation 7 of the Indian Standards Institution (Certification Marks) Regulations, 1955, the Indian Standards Institution notifies that the marking fees per unit for certain products/class of products details of which are given in the Schedule hereto annexed have been determined and these fees shall come into force with effect from 25th March 1957.

THE SCHEDULE

Sl. No.	Product/Class of Products	No. and title of relevant Indian Standard	Unit	Marking Fee per Unit
1	2	3	4	5
1	Rectified Spirit .	Is: 323-1952 Specification for Rectified Spirit.	One thousand bulk gallons.	Rs. 8/-/- per unit for the first 200 units. Rs. 6/-/- per unit for the next 300 units. Rs. 4/-/- per unit for the 501st unit and over.

1	2	3	4	5
2	Lead-Acid Storage Batteries for Motor Vehicles, Light Duty.	Is: 395-1952 Specification for Lead-Acid Storage Batteries for Motor Vehicles, Light Duty.	One battery.	As. -/2/- per unit for the first 30,000 batteries or part thereof with a minimum of Rs. 2,500. As. -/1/- per unit for the 30,001st battery and over.

D. V. KARMARKAR,
Deputy Director (Marks),
Indian Standards Institution.

[No. MDC/11(6).]

T. S. KUNCHITHAPATHAM, Under Secy.

New Delhi, the 23rd March 1957

S.R.O. 908.—In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955), the Central Government hereby makes the following further amendment in the Cotton Textiles (Production by Handloom) Control Order, 1956, namely:—

In the said Order—

In sub-clause (1) of clause 4 for the figures and words "28th day of February, 1957", the figures and words "30th June, 1957" shall be substituted.

[No. 48(55)-Tex(C)/54.]

M. S. SADASIVAN, Under Secy.

MINISTRY OF HEAVY INDUSTRIES

ORDER

New Delhi, the 13th March 1957

S.R.O. 909.—/IDRA/18G/15/57.—In exercise of the powers conferred by section 18G of the Industries (Development and Regulation) Act, 1951 (65 of 1951), the Central Government hereby makes the following amendments in the Cement Control Order 1956, namely:—

In clause 6 of the said order:—

1. in sub-clause (1), after the second proviso the following proviso shall be inserted, namely:—

"Provided further that in respect of Low Heat Cement, there shall be added to the price a sum of Rs. 3/8/- per ton or such other sum as the Central Government may fix in this behalf,";

2. in the proviso to sub-clause (2), after item (iii) the following item shall be inserted, namely:—

"(iv) in respect of Low Heat Cement the price at which the Corporation may sell such cement to any person shall be Rs. 115/- per ton of packed cement free on rail destination railway station."

[No. Cem.-8(406)/56.]

G. RAMANATHAN, Dy. Secy.

ORDERS

New Delhi, the 14th March 1957

S.R.O. 910.—/DCPR/3.—In pursuance of clause (c) of rule 2 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints Shri P. N. Deobhakta, Deputy Development Officer, Development Wing, Ministry

of Heavy Industries, New Delhi, as Secretary to the Development Council established by the Order of the Government of India in the Ministry of Heavy Industries S.R.O. No. 409, dated the 1st February, 1957, for the scheduled industries engaged in the manufacture and production of telephones, telegraph apparatus, and wireless communication apparatus, electric lamps, electric fans, batteries, dry cells and storage, radio receivers and house service meters and panel instruments with effect from 1st February, 1957.

[No. 5(25)IA(II)(G)/56.]

S.R.O. 911/IDRA/6/8.—In exercise of the powers conferred by section 6 of the Industries (Development and Regulation) Act, 1951 (65 of 1951) read with rules 4 and 5 of the Development Councils (Procedural) Rules, 1952, the Central Government hereby appoints the following persons to be members of the Development Council for the scheduled industry engaged in the manufacture and production of Heavy Chemicals (Acids & Fertilisers) with effect from the 15th March, 1957, in place of the members appointed under the Government of India, Ministry of Commerce and Industry Order No. S.R.O. 605, dated the 15th March 1955, whose term of office has expired, namely:—

1. Shri K. A. Varugis, Director, M/s. Fertilisers & Chemicals Travancore Limited, Udyogamandal P. O., Alwaye, (*Kerala State*).
2. Shri K. Ramdas, Manager, M/s. Eastern Chemical Co. (India) J. K. Building, Dougall Road, Ballard Estate, *Bombay-I*.
3. Shri M. L. Seth, General Manager, M/s. D.C.M. Chemical Works, Najafgarh Road, *Delhi*.
4. Shri S. Krishnamurti, C/o Messrs Parry & Co. Ltd. Box No. 172, *New Delhi*.
5. Dr. K. L. Ramaswamy, Superintendent (Production), M/s. Sindri Fertilisers & Chemicals Private Ltd., P. O. Sindri, Distt. Manbhum, *Bihar State*.

being persons who in the opinion of the Central Government are capable of representing the interests of owners of industrial undertakings in the said scheduled industry.

6. Dr. M. Parekh, Manager, M/s. National Rayon Corporation Limited, Mohone, Kalyan, (*Bombay*).
7. Dr. L. A. Bhatt, C/o Optimum Corporation, 18, Hamam Street, Fort, *Bombay-I*.
8. Dr. E. Weingaertner, Head of the Department, Department of Chemical Technology & Chemical Engineering, Indian Institute of Science, *Bangalore-3*.
9. Dr. A. N. Ghosh, Joint Director, Indian Standards Institution, 19, University Road, Civil Lines, *Delhi-8*.

being persons who in the opinion of the Central Government have special knowledge of matters relating to the technical or other aspects of the said scheduled industry.

10. Shri V. G. Nimbkar, General Secretary
Rashtrya Chemical Kamgar Sangh,
Near Ambernath Rly. Station, Ambetal
nath (Bombay).

11. Shri Shiv Chandika, President, Fertilizer
Factory Workers' Union L-I,
Sahapur, P. O. Manbhumi.

12. Shri A. A. Rahimtulla, Fertiliser Association
of India, Himayat Nagar Road,
Hyderabad-1.

13. Dr. S. V. Desai, Chief Agronomist,
M/s New Central Jute Mills Co. Limited,
Chemicals & Fertilisers Dn., P. O.
Ramnagar, Varanasi.

being persons who in the opinion of the Central Government are capable of representing the interests of persons employed in industrial undertakings in the said scheduled industry.

being persons who in the opinion of the Central Government are capable of representing the interests of consumers of goods manufactured or produced by the said scheduled industry.

2. Dr. M. D. Parekh shall be the Chairman of the said Development Council.

3. The Central Government hereby assigns the following functions to the said Development Council namely :—

- (i) Recommending targets for production, co-ordinating production programmes and reviewing progress from time to time.
- (ii) Suggesting norms of efficiency with a view to eliminating waste, obtaining maximum production, improving quality and reducing costs.
- (iii) Recommending measures for securing the fuller utilisation of the installed capacity and for improving the working of the industry, particularly of the less efficient units.
- (iv) Promoting arrangements for better marketing and helping in the devising of a system of distribution and sale of the produce of the industry which would be satisfactory to the consumer.
- (v) Promoting standardisation of products.
- (vi) Promoting or undertaking the collection and formulation of statistics.
- (vii) Promoting the adoption of measures for increasing the productivity of labour, including measures for securing safer and better working conditions and the provision and the improvement of amenities and incentives for workers.

[No. 5(5)IA(II)(G)/57.]

P. S. SUNDARAM, Dy. Secy.

MINISTRY OF LABOUR

New Delhi, the 11th March 1957

S.R.O. 912.—In exercise of the powers conferred by section 7 of the Coal Mines Provident Fund and Bonus Schemes Act, 1948 (46 of 1948), the Central Government hereby makes the following further amendment in the Hyderabad Coal Mines Provident Fund Scheme published with the notification of the Government of India in the Ministry of Labour No. S.R.O. 657, dated the 12th March, 1956, namely:—

For clause (iv) of sub-paragraph (3) of paragraph 13 of the said Scheme, the following clause shall be substituted, namely:—

“(iv) by a deposit of the amount in cash in any Government Treasury specified in Schedule ‘A’ of this Scheme under the following head of Account:—

“S—Deposits and Advances—Part II—Deposits not bearing interest—(C) Other Deposit Accounts—Other Accounts—Deposits of the Coal Mines Provident Fund.”

[No. PF.I/5(102)/57/II.]

New Delhi, the 12th March 1957

S.R.O. 913.—In pursuance of clause (a) of sub-paragraph (1) of paragraph 4 of the Employees' Provident Funds Scheme, 1952, the Central Government hereby nominates Shri D. R. Pradhan, I.C.S., Secretary to the Government of Bombay, Labour and Social Welfare Department, Bombay, to be the Chairman of the Regional Committee, Employees Provident Fund vice Shri J. D. Kapadia, I.C.S., who has resigned his Chairmanship and directs that the following amendment shall be made in the notification of the Government of India, in the Ministry of Labour, No. S.R.O. 1281 dated the 27th June 1953, namely:—

In the said notification, for item No. (1), the following item shall be substituted, namely:—

“(1) Shri D. R. Pradhan, I.C.S., Secretary to the Government of Bombay, Labour and Social Welfare Department, Bombay.”

[No. PF.45(16)/57.]

New Delhi, the 14th March 1957

S.R.O. 914.—In exercise of the powers conferred by sub-section (2) of section 14 of the Payment of Wages Act, 1936 (4 of 1936), read with section 24 of that Act, the Central Government hereby appoints the Deputy Chief Labour Commissioner (Central) to be an Inspector for the purposes of the said Act in respect of all persons employed upon a railway (otherwise than in a factory) to which the said Act applies and makes the following amendments in the notification of the Government of India in the Ministry of Labour No. S.R.O. 1813, dated the 27th October, 1952, namely:—

In the said notification:—

(i) after item 1, the following item shall be inserted namely:—

“2. Deputy Chief Labour Commissioner (Central);”

(ii) the existing items “2” and “3” shall be renumbered as items “3” and “4” respectively.

[No. Fac.103(31)/57.]

S.R.O. 915.—In exercise of the powers conferred by section 6 of the Employment of Children Act, 1938 (26 of 1938), the Central Government hereby appoints the Deputy Chief Labour Commissioner (Central) to be an Inspector for the purpose of securing compliance with the provisions of the said Act in respect of railways and makes the following amendments in the notification of the Government of India in the Ministry of Labour No. S.R.O. 1815, dated the 28th October, 1952, namely:—

In the said notification:—

(i) after item 1, the following item shall be inserted namely:—

“2. Deputy Chief Labour Commissioner (Central);”

(ii) the existing items “2, 3 and 4” shall be renumbered as items “3, 4 and 5” respectively.

[No. Fac.103(31)/57.]

New Delhi, the 18th March 1957

S.R.O. 916.—In pursuance of paragraph 3(1) (b) of the Employees' Provident Funds Scheme, 1952, the Central Government hereby nominates Shri G. Ramanathan, Deputy Secretary to the Government of India in the Ministry of Heavy Industries, to be a member of the Board of Trustees (Central Board) constituted under the said Scheme in the vacancy caused by the resignation of Shri P. S. Sundaram and directs that the following amendment shall be made in the notification of the Government of India, in the Ministry of Labour No. S.R.O. 1861, dated the 31st October, 1952, namely:—

In the said notification, for the entry “3. Shri P. S. Sundaram, Deputy Secretary to the Government of India, Ministry of Commerce and Consumer Industries, New Delhi”, the following entry shall be substituted namely:—

“3. Shri G. Ramanathan, Deputy Secretary to the Government of India, Ministry of Heavy Industries, New Delhi”.

[No. P.F. II/33(16)/56.]

S.R.O. 917.—In pursuance of paragraph 3(1)(e) of the Employees' Provident Funds Scheme, 1952, the Central Government hereby nominates Shri G. Ramanujam, Secretary, Indian National Trade Union Congress, Tamil Nad Branch, 3/66, Trichy Road, Ramanathapuram, Coibatore, to be a member of the Central Board of Trustees constituted under the said Scheme, in the vacancy caused by the resignation of Shri G. D. Ambekar.

2. In the notification of the Government of India in the Ministry of Labour No. S.R.O. 1861, dated the 31st October, 1952, for the entry "16. Shri G. D. Ambekar, General Secretary, Rashtriya Mill Mazdoor Sangh, Mazdoor Manzil, 25, Government Gate Road, Parel, Bombay", the entry "16. Shri G. Ramanujam, Secretary, Indian National Trade Union Congress, Tamil Nad Branch, 3/66, Trichy Road, Ramanathapuram, Coimbatore" shall be substituted.

[No. P.F.-II/33(16)/56.]

S.R.O. 918.—The Government of West Bengal, being one of the State Governments specified by the Central Government for the purpose of paragraph 3(1)(c) of the Employees' Provident Funds Scheme, 1952 and having nominated Shri S. K. Bannerji, M.C., I.A.S., Joint Secretary to the Government of West Bengal, Labour Department, to the Board of Trustees constituted under the said Scheme, in the vacancy caused by the resignation of Shri N. C. Maitra, the following amendment is made in the notification of the Government of India in the Ministry of Labour No. S.R.O. 1861 dated the 31st October, 1952 relating to the constitution of that Board, namely:—

In the said notification for the entry "6. Shri N. C. Maitra, Deputy Secretary to the Government of West Bengal, Labour Department, Calcutta", the entry "6. Shri S. K. Bannerji, M.C., I.A.S., Joint Secretary to the Government of West Bengal, Labour Department Calcutta" shall be substituted.

[No. P.F.-II/33(16)/56.]

R. C. SAKSENA, Under Secy.

New Delhi, the 14th March 1957

S.R.O. 919.—In pursuance of clause (g) of section 4 of the Employees' State Insurance Act, 1948 (34 of 1948), read with section 14 thereof, the Central Government hereby appoints Shri V. B. Karnik to be a member of the Employees' State Insurance Corporation and makes the following further amendment in the notification of the Government of India in the Ministry of Labour No. S.R.O. 2155, dated the 16th November, 1953, namely:—

In the said notification, after item (34), the following item shall be inserted, namely:—

"35. Shri V. B. Karnik, Ratilal Mansion, Parekh Street, Girgaum, Bombay-4."

[No. HI-1(139)/57.]

R. M. DOIPHODE, Under Secy.

New Delhi, the 14th March 1957

S.R.O. 920.—In pursuance of clauses (a) and (c) of section 2 of the Industrial Employment (Standing Orders) Act, 1946 (20 of 1946), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Labour No. S.R.O. 1685, dated the 2nd September 1953, namely:—

For the Schedule annexed to the said notification the following schedule shall be substituted, namely:—

SCHEDULE

Designation of Officer			Territorial limits
1			2
1. Regional Labour (Central), Kanpur.	Commissioner		(i) The States of Punjab and Uttar Pradesh. (ii) The union territories of Delhi and Himachal Pradesh.
2. Regional Labour (Central), Calcutta.	Commissioner		(i) The States of West Bengal (except Coal Mines) Orissa (except Iron ore Mines) and Assam. (ii) The union territories of Manipur and Tripura.

1			2
3. Regional (Central), Bombay.	Labour Commissioner		The State of Bombay.
4. Regional (Central), Dhanbad.	Labour Commissioner		The State of Bihar, coal mines in the State of West Bengal and Iron ore Mines in the State of Orissa.
5. Regional (Central), Madras.	Labour Commissioner		The States of Madras, Mysore, Kerala and Andhra Pradesh.
6. Regional (Central), Nagpur.	Labour Commissioner		The States of Madhya Pradesh and Rajasthan.

[No. LR II/59/1/26/57.]

S.R.O. 921.—In pursuance of sub-section (3) of section 22 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Labour No. S.R.O. 2972, dated the 4th December, 1956, namely:—

In the table annexed to the said notification for the items 6, 7 7A and 9, the following items shall be respectively substituted namely:—

"6. Conciliation Officer (Central), Dhanbad.	}	The State of Bihar excluding (i) the districts of Singhbhum and Santhal Parganas, and (ii) iron ore mines in the district of Ranchi.
7. Conciliation Officer (Central), Dhanbad-II.		
7A. Conciliation Officer (Central), Hazaribagh.		
9. Conciliation Officer (Central), Jharsuguda.		The State of Orissa and the district of Ranchi in the State of Bihar (iron ore mines only).

[No. LR I(80)/56II.]

S.R.O. 922.—In exercise of the powers conferred by section 4 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following further amendments in the Notification of the Government of India in the Ministry of Labour No. S.R.O. 2971, dated the 4th December, 1956, namely:—

In the table to the said notification, for items Nos. 3, 4, 13, 14, 14A and 16, the following items shall be respectively substituted, namely:—

"3. Regional (Central), Calcutta.	Labour Commissioner		The States of West Bengal (excluding coal mines), Orissa (excluding iron ore mines) and Assam and the Union territories of Manipur and Tripura.
4. Regional (Central), Dhanbad.	Labour Commissioner		The States of Bihar, West Bengal (coal mines only) and Orissa (iron ore mines only).
13. Conciliation Officer (Central), Dhanbad-I.	}		The State of Bihar excluding (i) districts of Singhbhum and Santhal Parganas; and (ii) iron ore mines in the district of Ranchi.
14. Conciliation Officer (Central), Dhanbad-II.			
14A. Conciliation Officer (Central), Hazaribagh.			
16. Conciliation Officer (Central), Jharsuguda.			State of Orissa and the district of Ranchi in the State of Bihar (iron ore mines only).

[No. LR-I(80)/56-I.]

CORRIGENDUM

New Delhi, the 19th March 1957

S.R.O. 923.—In the notification of the Government of India in the Ministry of Labour, No. S.R.O. 817, dated the 8th March, 1957, published on page 475 of Part II Section 3 of the Gazette of India, dated the 16th March, 1957, for the words "in pursuance of the Order" the words "in supersession of the Order" shall be substituted.

[No. L.R.3(53)/55.]

A. L. HANDA, Under Secy.

New Delhi, the 18th March 1957

S.R.O. 924.—In exercise of the powers conferred by section 6 of the Mica Mines Labour Welfare Fund Act, 1948 (22 of 1948) the Central Government hereby makes the following further amendment in the Mica Mines Labour Welfare Fund Rules, 1948, namely:—

In rule 3 of the said Rules for sub-rules (3) and (4), the following sub-rule shall be substituted, namely:—

"(3) (a) The Advisory Committee for the State of Rajasthan shall consist of the following members, namely:—

- (i) The Labour Commissioner, Rajasthan;
- (ii) one representative of the Central Government;
- (iii) a member of the Rajasthan Legislative Assembly nominated by the Central Government on the recommendation of the Government of Rajasthan;
- (iv) two persons nominated by the Central Government, in consultation with the associations, if any, representing mica mine owners of Rajasthan;
- (v) two persons nominated by the Central Government to represent the interests of workmen employed in the mica mining industry of Rajasthan;
- (vi) a woman nominated by the Central Government on the recommendation of the Government of Rajasthan, if no woman has been nominated under clause (v).

(b) The Labour Commissioner, Rajasthan, shall be the Chairman of the Advisory Committee for the State of Rajasthan and the Vice-Chairman of the Committee shall be appointed by the Central Government from among the other members."

[No. M-III-21(3)/56.]

S.R.O. 925.—In pursuance of section 27 of the Mines Act, 1952 (35 of 1952), the Central Government hereby publishes the report submitted to it under sub-section (4) of section 24 of the said Act by the Court of Inquiry appointed to hold an inquiry into the causes of, and circumstances attending the accident which occurred on the 26th September, 1956, at the Burro Dhemmo Colliery situated in the Burdwan District of West Bengal.

REPORT OF INQUIRY MADE UNDER SECTION 24 OF THE MINES ACT, 1952 INTO THE ACCIDENT WHICH OCCURRED ON 26TH SEPTEMBER, 1956 AT THE BURRO DHEMO COLLIERY IN THE DISTRICT OF BURDWAN.

The Government of India, Ministry of Labour, by their Notification No. M.45(29)56 dated 5th November, 1956 directed me under section 24 of the Mines Act, 1952, to hold an inquiry into the causes and circumstances attending the accident which occurred on 26th September, 1956 at the Burro Dhemmo Colliery, situated in Asansol Sub-division of the district of Burdwan. They also appointed the following gentlemen to act as Assessors in holding the inquiry.

- (1) Shri Satis Chandra Samanta, M.P.
- (2) Shri S. S. Grewal, Chief Inspector of Mines in India.

2. After consulting the convenience of the Assessors, it was decided that the inquiry would start on 3rd December, 1956 and would be held in the Mines Rescue Station, Sitarampur, which is within a stone's throw of the Colliery in question. The date and place of the inquiry were widely advertised in the papers and the interested parties were invited to produce evidence. The inquiry was a public one and representatives of the owners of the mines, the management, labour, the Department of Mines, the Indian Mine Managers' Association, the National Association of Colliery Managers and others were present during the inquiry. In fact, nobody was refused permission to attend the inquiry.

3. On the morning of 3rd December 1956, a local inspection of the surface of the mine as well as of its underground workings was made along with the Assessors and the representatives of labour, management, owners of the collieries and the Department of Mines. The witnesses produced by all the interested parties were examined and cross-examined by all the parties at considerable length. Some witnesses called at my instance, were also similarly examined and cross-examined. The examination of the witnesses took six days. Then another day was devoted to the discussion of evidence with the Assessors. As it was felt that more evidence would be necessary, further evidence was taken on one more day, when the report also was discussed and finalised.

Situation of the Mine.

4. The Burro Dhemo Colliery is situated near Sitarampur in Asansol Sub-division of Burdwan district. It lies to the north of mile post 142½ on the Grand Trunk Road and is easily approachable from it.

Description, history, ownership, etc. of the Mine.

5. The area of the lease-hold is about 685 bighas.

6. Three seams, namely, Raghunathbati, Burro Dhemo and Disergarh seams have been worked in this property. We are concerned mostly with the topmost seam which is known as Raghunathbati seam. It is about 4½ feet thick. The next seam is called Burro Dhemo seam which is about 9 feet thick and is about 65 feet below Raghunathbati seam. Both these seams outcrop within the lease-hold near the northern boundary of the property. About 400 to 450 feet below Burro Dhemo seam lies the third seam which is called Disergarh seam. This seam is about 10 feet thick.

7. The seams dip at an average gradient of about 1 in 7 in south-east direction. Raghunathbati and Burro Dhemo seams were developed from incline openings and shallow shafts.

8. The mine was opened in 1899 by Messrs. J. N. Coal Co., Ltd. Possession of the mine was then transferred to Messrs. Burro Dhemo Coal Co., in April 1908 when the managing agency was taken by Messrs. Ernsthuisen Ltd. Messrs. Andrew Yule & Co., Ltd., took up the managing agency in May 1914. This Company relinquished the mine to the Superior landlords Maharajah of Cossimbazar after abandonment in 1947. The mine was then purchased by North Dhemo Coal Co., 135, Canning Street, Calcutta, in March 1947, who appointed Messrs. Ram Saran Das & Rathore Ltd., as the Managing Agents. These managing Agents resigned from office from 1st March 1955. Since then Messrs. North Dhemo Coal Co. are managing the mine directly.

9. In Raghunathbati seam coal raising was stopped in 1914 and the abandoned mine plan was submitted to the Mines Department in 1916. During the Managing Agency of Messrs. Andrew Yule & Co., Ltd., this seam was not worked but was kept open for the purpose of inspection and pumping. Coal cutting from this seam was re-started by Messrs. North Dhemo Coal Co., from February 1948 and is being continued since.

10. Working of the Burro Dhemo seam also was started in 1899 by Messrs. J. N. Coal Co., Ltd. Coal cutting in this seam was stopped in 1914 and the abandoned mine plan was submitted to the Mines Department in 1915. This seam also was not worked during the managing agency of Messrs. Andrew Yule & Co., Ltd. Like the other seam, it was kept open just for the purpose of pumping and inspection. Work on this seam was re-started by Messrs. North Dhemo Coal Co., from March 1947 and is being continued since.

11. In both the seams development was being done by the ordinary method of running galleries by leaving pillars.

The present outlets in use Raghunathbati seam are No. 2 Incline and No. 6 Pit. Pit No. 6 is situated in the new workings but near its north-eastern end. There are 3 disused air-shafts and an incline connected with the old workings. To reach Incline No. 2 from the new workings of Raghunathbati seam, one has to go through the old workings of the seam. The present outlets in use in Burro Dhemu Seam are No. 1 Incline and No. 5 Pit. There are 3 disused air-shafts also connected with the workings. The depth of Pit No. 6 through which Raghunathbati Seam is reached is about 215 feet from the surface.

12. Work in the Disergarh Seam was started by Messrs. Andrew Yule & Co., Ltd., who took over the mine in May 1914. They worked the seam from No. 5 and 6 pits, which are about 550 and 642 feet deep respectively. Development work was completed and de-pillaring operation was done without stowing. This seam was abandoned in November 1946.

13. In Raghunathbati seam the full section (i.e. 4½ feet) of the seam is being worked. The immediate roof overlying the coal seam consists of soft stone, which readily comes down. Even the stone strata above this did not seem to be very strong as artificial supports had to be used at regular intervals.

14. Raising of coal in Raghunathbati seam immediately before the accident, was being made wholly from the dip side of the mine. No raising of coal was going on in the rise side.

15. There are about 7 miles of galleries inside Raghunathbati seam.

16. There is wet cultivation on the surface of the mine. The surface is somewhat undulating but slopes generally towards the north-east from the Grand Trunk Road towards the railway lines. There is a small Nullah on the property which drains into a Jore called Dharma Jore on the north-east beyond the railway lines. The Nullah is a very small one and some paddy plants were found planted in some portions of the Nullah.

17. The Manager of the mine is Shri B. Panda. He has been working as the Manager of this mine since January 1955. He gives his qualifications and experience as follows:—

- (a) He is a B.Sc. of Patna University and a B.Sc. in Mining Engineering of the University of Birmingham.
- (b) He got first class colliery manager's certificate in the United Kingdom in 1930.
- (c) He was Overman in one of the biggest mines in England, namely Manvers Main from 1927 to 1931.
- (d) He worked in Tata's Collieries at Jamadoba, Digwadi, Malkera, Choktadih and Sijua and was Agent of Sijua group of collieries for 15 years.
- (e) He was manager, Poidih Colliery for 3 years.
- (f) He was an Examiner of Colliery Managers' Examination.

Narrative of the Accident

EVENTS PRIOR TO THE ACCIDENT

18. A good deal of rain fell in the locality from the 20th September last as the following figures will show:—

Date	Total rainfall for the day
20-9-56	0.21"
21-9-56	0.26"
22-9-56	0.46"
23-9-56	0.55"
24-9-56	0.28"
25-9-56	12.50"
26-9-56	5.58"

From the evidence it will appear that practically the entire amount of 5.58" of rain of 26th September, 1956 fell before the occurrence. Rainfall was very heavy on 25th September, 1956.

This amount of rainfall in course of a day is exceptional in this part of the country. The only other recent record of similar rainfall is found in July 1943 when 13.80" of rain fell on 15th July, 1943, and 5.15" on 16th July, 1943. The rainfall of 25th and 26th September last was therefore unusually heavy though it was not quite unprecedented. As a result of the heavy rainfall, there was great accumulation of water on the fields above the colliery. Though the land slopes towards the north-east, the water from the fields did not run away quickly because almost the entire countryside was flooded due to heavy rain and all water courses were in spate. There was also an obstruction in the flow as a culvert was blocked.

19. As a result of the heavy accumulation of water on the surface, there was increase of percolation of water into the mine and two pumps which were on the dip side of the mine had to be hauled up to higher levels. This was done on the morning of 26th September, 1956, the date of the accident.

20. The Manager inspected the grounds on the top of the colliery between 11 A.M. and 1 P.M. on 26th September, 1956 along with some employees of the mine. He found the entire field under water. With the help of his men, he cleared one of the spans of the culvert, which was blocked. He went to the air-shaft by the side of the *Nullah* and found a hole about one foot square in the brick wall surrounding the air-shaft through which water was entering into the Raghunathbati seam. He blocked the hole with earth and blocks of stones. He then came back to office.

Circumstances attending the accident and the accident itself.

21. The mine works on three shifts. They are:—

- (1) First shift—From 6 A.M. to 2 P.M.
- (2) Second shift—From 2 P.M. to 10 P.M.
- (3) Third shift—From 10 P.M. to 6 A.M.

The accident occurred at about 2.45 P.M., that is, after the close of the first shift and in the early part of the second shift. According to the registers of the mine, there were 40 men of the first shift and 12 men of the second shift in the Raghunathbati Seam at the time of the accident. There is some difficulty in finding out exactly where these men, particularly those of the first shift, were at the time of the accident, but barring a few who were in the cage of Pit No. 6 and near about the pit and in the Pump Room, the others were mostly in the dip side of the mine.

22. At the time of the accident, a large number of men were working in the Burro Dhemo seam, but all of them could be brought out to safety and there is no report of any death in that seam.

23. The accident occurred due to the collapse of a roof of a narrow gallery in the old workings near the north-eastern boundary of the mine. The rain water, which had accumulated on the ground up to a considerable height, came rushing into the mine through the subsidence. The water passed through the old workings at a great speed and entered the new workings through the connections that exist between the old and the new workings. It entered into shaft level and the main haulage dip and rushed into the dip side and quickly submerged the dip workings. The submersion of the dip side of the mine must have occurred within a few minutes from the entry of water through the subsidence. The water cut off the exit to Incline No. 2 as well as to the shaft very quickly and so the men on the dip side were trapped and could not come out.

24. At the moment the water entered into the mine, a cage was coming up No. 6 Pit with the Electrical Supervisor, Kapoor, the Overman, Pathak and four others. They heard loud reports accompanied by noise of rushing water in the underground workings. On reaching the surface, they lowered the cage down immediately and information was sent to the Manager, who came up at once. One Matabar Bauri (Onsetter) could come up to the shaft and enter into the cage, and was brought up to the surface. Two trammers, Shafi and Lokeman came to the shaft. Lokeman came up by the balance weight and Shafi came up by hanging on the side of the cage when it was raised up. Another man called Jhagru (stone-cutter) came up to the shaft with the help of a delivery

pipe and sat on the buntun. He was rescued by lowering a basket into the shaft. Meanwhile the cage, which was raised and lowered several times, got stuck in the shaft and could not be brought out. The water was rising all the while and its height in Pit No. 6 was about 70 to 75 feet.

25. Information about the accident was sent to the Mines Rescue Station and to the Mines Department at Sitarampur. Information reached the Mines Inspectors at about 2-50 p.m. Shri P. K. Roy, Inspector of Mines and another Inspector reached the mine at about 3 p.m. Shri H. B. Ghosh, Regional Inspector of Mines reached the mine at about 4 p.m. In their attempt to rescue people, they inspected both No. 5 and No. 6 Shafts and also went down No. 2 Incline. As the cage of No. 6 shaft had got entangled, nothing could be done there. They lowered the cage several times in No. 3 shaft with lighted torches in it, but could not find anybody. In No. 2 Incline they found that the water was about 350 feet to the dip of the incline mouth and it was still rising. They went up to the water's edge with lights and shouted for survivors, but received no response. They left some lights there. They inspected the surface and found a large accumulation of water there. Water was also entering into the mine through the subsidence at a very great speed. The paddy plants in the fields round about the subsidence were not visible. The level of water in the fields at about 4-30 p.m. was estimated by them to be 3 to 3½ feet. They also found from No. 5 Pit that water was falling from Raghunathbati seam inset down to Burro Dhemo seam. All attempts of the Inspectors to rescue men from the mine failed. As a large quantity of water was rushing down the shaft and as the sound of falling of heavy stones was heard, the Inspectors came to the conclusion that nobody could remain at the bottom of the pit or at the mid-inset. Further attempt to bring out the survivors by Pit No. 5 was therefore abandoned. Water in No. 5 Pit also had risen at that time to a great height.

26. The Inspectors seized the records of the mine. From the register of attendance, it was found that 42 men were missing in Raghunathbati seam. Three of the missing men turned up next morning. So, by that time the number of persons missing was found to be 39.

27. The Chief Inspector of Mines, who was away on duty elsewhere, arrived in the morning of 27th September, 1956. He examined everything and gave necessary directions. The Chief Inspector said that there was a likelihood of the formation of an air-pocket in one region of the mine and he emphasised the need of quick dewatering of the mine in order to save any survivor that might have reached the air-pocket.

28. When water from the surface had receded, the subsidence was carefully examined. In an old galley in Raghunathbati seam lying under the paddy field, the roof had collapsed creating an opening of about 17' x 5' at the bottom. At the top the opening was about 100' x 80' due to scouring of water. There was an old subsidence to the east adjoining this subsidence, but water had not gone down the old subsidence. A geological disturbance under the sub-soil on the new subsidence was noticed. It was a squeeze of the strata.

29. The Chief Inspector of Mines called a meeting of the Mine Managers and requested them to render as much assistance as they could in the recovery operations. As a result of this meeting some assistance was rendered by some of them.

30. The pumping equipments of the mine were poor and all the pumps it had were drowned. The management promised to procure pumps from their Jharia organisation but they failed to do so far a long time. Two trailer pumps requisitioned from the fire and rescue stations arrived in the afternoon of the 27th. One of the trailer pumps was installed that night, but it was not worked for long. The management procured a big electric pump on the night of the 27th. It was installed and it started working at about 3-30 a.m. on 29th September, 1956. Another big electric pump started working at about 12-30 p.m. on 29th September, 1956. Other pumps were installed later. In all four pumps were installed. Some of the pumps were working even on 3rd December, 1956, when we inspected the mine and in the meantime several million gallons of water were pumped out.

Recovery operations

31. The recovery work was hampered due to collection of debris in the galleries and roof-fall in several places. A very large number of galleries have yet to be cleared.

32. Recovery of head bodies was possible only after pumping of water had gone on for some time. The first dead body was recovered on 30th September, 1956. It was found floating in the shaft. The next one was recovered from the shaft on 4th October, 1956. Six dead bodies were recovered on 16th October, 1956. Five of these were in the bye-pass of No. 6 Pit and one at the shaft pump room. One dead body was recovered on 24th October, 1956, one on 2nd November, 1956 and two on 3rd November, 1956. In all 12 bodies were recovered. The rest of the bodies have not been recovered yet. Most of the dead bodies recovered, were in a highly decomposed condition and could not be identified.

33. On the morning of 15th October, 1956, eleven survivors were discovered and brought out. They were in the air pocket in the highest places of the mine. At the time of the recovery, the water level in the shaft No. 6 was about 1 foot below the roof of the gallery. The survivors came up to the shaft on seeing the reflection of light on the water and also on hearing sounds and signals. They were brought to the surface in a bucket. One of the survivors was too weak to walk and had to be helped to come out. These men spent 19 days inside the mine, in complete darkness and without any food. Their survival is an extraordinary event. No other survivor has so far been found.

34. According to the records of the mine, the total number missing, as could be ascertained up to 15th October, 1956, would be 28 (42-3-11). Of these, 12 dead bodies were found and 16 are yet to be accounted for.

Discussion of important points of the evidence.

(a) CAUSE OF THE ACCIDENT

35. I have already made a mention of the main causes of the accident. The accident was due to two factors occurring simultaneously, namely,—

- (i) presence of a huge quantity of water on the surface, and
- (ii) occurrence of a subsidence causing a sudden flooding of the mine.

The subsidence again was due mainly to three causes:—

- (i) Existence of a great height of water on the surface for a considerable period.
- (ii) Weakness of the strata in the outcrop regions of the mine where the cover was thin.
- (iii) Presence of a geological disturbance in the form of a squeeze in the strata.

All these points are dealt with below.

(i) Height of water on the surface

36. The rainfall was extraordinarily heavy and such heavy rainfall occurs only once in several years. From the evidence, it is found that in an ordinary year, the height of water in the Nullah rises to about 1 to 1½ feet. The manager wants us to believe that on the morning of 26th September, 1956 when he inspected the surface the depth of water in the paddy fields and in the Nullah was about 1 to 1½ feet. This is totally unacceptable in view of the extraordinarily heavy rain that fell on the date of occurrence and the previous day. From the evidence of the Regional Inspector of Mines, it is found that at about 4-30 p.m. that is, about 2 hours after the occurrence of the subsidence and the flooding of the mine, the depth of water in the paddy fields was 3 to 3½ feet. The depth of water before the subsidence must therefore have been higher. It appears from the evidence of the Manager that he found some rain water going into the air-shaft through a hole in the wall surrounding it. We saw the air-shaft and the field surrounding it. The base of the air-shaft, where the surrounding wall is built would be about 4 to 5 feet above the level of the Nullah. The Manager said that the water that was going through the hole was rain water and not the water that had accumulated in the fields. The diameter of the air-shaft is about 4 feet and therefore plenty of rain water must have been entering the mine through the air-shaft itself. Therefore the Manager would not have been anxious to stop the hole measuring only about 1 foot square in the surrounding wall of the air-shaft, unless the water that was entering through the hole was the accumulated water on the paddy fields. This shows that level of water was at least as high as the base of the wall surrounding the air-shaft. This conclusion is supported by Mathura Singh, a trolleyman Sardar who accompanied the Manager in his inspection of the surface. Mathura Singh said that some water of the

Nullah was getting into the mine through the hole. This gives us a height 4 to 5 feet of water on the paddy fields. The water was so high because the rainfall was widespread and all the water courses were in spate. It is known that very heavy rain fell on the 25th September last throughout the Burdwan Division and in parts of the Presidency Division and all the rivers and water courses were in high flood. The accumulation of water was not due solely to the blocking of a culvert which the Manager wants us to believe. It was due to the fact that a very wide stretch of the country received exceptionally heavy rainfall and flood occurred in wide areas due to the over-flooding of all water courses.

37. We get from the inspection note of 14th August 1956 of Shri P. K. Roy, Inspector of Mines that the Manager informed him that the water level never rose more than one foot in the Nullah. The Inspector therefore concluded that no action for preventing the flooding of the mine was indicated. This was recorded in the inspection report of the Inspector.

(ii) *Weakness of the strata—previous subsidences.*

38. We get from the evidence that subsidences near the outcrop area of Raghunathbati seam occurred twice before once in 1941 and again in 1943. On both the occasions water that had accumulated on the surface, entered the mine, but no casualty occurred. The places where these subsidences occurred, were near the place where the present subsidence has happened. We saw marks of an old subsidence adjoining the place where the new subsidence has occurred. The previous history of the mine therefore gave a very clear indication of the existence of a weak strata and a weak cover was also thin in this area.

(iii) *Weakness of the strata—Geological disturbance.*

39. As I have already stated, a geological disturbance was found in the area where the present subsidence has occurred. It was found that a squeezing of the strata had taken place due, probably, to the generation of pressure on the two sides. This sort of squeezing indicates a weakness of the strata. This disturbance however was not shown in the geological survey map and was therefore not known to anybody before the occurrence. The existence of a dyke is shown in the plan kept by the management, but the dyke does not necessarily indicate a weakness of the strata. It is therefore clear that the existence of the squeezing of the strata at the place of the occurrence was not known to anybody and therefore precaution against it could not be taken.

(iv) *Weakness of the strata—de-pillaring of Disergarh seam.*

40. It is found from the evidence that the Disergarh seam which is the lowest seam in this area was de-pillared some years ago without stowing. This caused subsidence on the surface above that seam. From the evidence of Shri T. C. Anand, one of the previous Managers, it is found that subsidence of the roof of Disergarh seam took place on the south-west side near the Grand Trunk Road and a few cracks also occurred. This particular subsidence was about 1000 feet from the subsidence which took place in 1943 in the Raghunathbati seam. The 1943 subsidence is near the present subsidence. Therefore the subsidence which took place due to de-pillaring of Disergarh seam, occurred at a considerable distance from the present subsidence. Shri H. K. Chatterjee, Retired Inspector of Mines, who has been examined in this case, says that as a result of subsidence in the Disergarh seam, the strata above fractured in many places causing disturbance in the Raghunathbati seam and many cracks were found on the surface. He however admits that the occurrence of these cracks may not be noted in the records of the mine. Nothing further could be found about these cracks, but the fact that water accumulates on the surface of the mine and also inside Raghunathbati seam indicates that cracks, if any, that might have formed, have been silted up. I understand that the occurrence of these cracks is a common phenomenon when open goafing is carried out at comparatively shallow depths. It also appears that the workings of Raghunathbati and Burro Dhemu seams were re-started at the time when Shri H. K. Chatterjee was Inspector of Mines of this area, but he never took any action as precautionary measure against the existence of weakness of the strata due to the subsidence in the Disergarh seam or due to the formation of cracks. The de-pillaring of Disergarh seam therefore could not have contributed to the subsidence in question.

(v) *Connection between old and new workings—need of blocking.*

41. It will appear that the present inundation of the Raghunathbati seam took place by entry of water through the old workings. It is therefore necessary to consider whether the old workings should have been separated from the new workings by the construction of dams or by leaving coal barriers. From the evidence of the mining experts who have been examined in this case, it appears that practically in every mine, there are old and new workings and that new workings are not effectively separated from the old workings unless the condition of the old workings is considered to be dangerous. In the present case there is nothing to indicate that the old workings are such as to make it necessary that they should be separated from the new workings. One of the openings of Raghunathbati seam, namely, Incline No. 2 passes through the old workings. There is also nothing to show that the old workings contained or produced obnoxious gases. In view of the circumstances, there was no reason to insist on the complete separation of the old workings from the new, or for stowing of the old workings or those parts of the old workings through which the outlet to No. 2 Incline does not pass.

(vi) *Need of imposing restriction for work in the rainy season*

42. Shri H. K. Chatterjee says that in view of the previous history of the mine, namely, subsidences that occurred in 1941 and 1943, and de-pillaring of the Disergarh seam, the Inspectors of Mines should have imposed restrictions on the working of Raghunathbati and Burro Dhemo seams, during the rainy season, with a view to prevention of accidents. He says that this precaution should have been taken when the working of these two seams was resumed some years ago. It however appears that the working of these two seams was resumed when Shri Chatterjee was Inspector of Mines in charge of the area in question, but he did not think it necessary to take any such precaution. It is therefore not fair on his part to say that the Inspector of Mines should have taken any such precautionary measures. I shall return to this question later on.

(b) *USE OF TRAILER PUMPS*

43. Shri H. K. Chatterjee takes exception to the use of trailer pumps for dewatering the mine after the accident. It is found that trailer pumps were used when the management failed to procure electric pumps for dewatering. So, trailer pumps were used as an emergency measure in sheer desperation when other pumps could not be made available. The opinion of the mining experts who appeared as witnesses in this case, is that there is no objection to the use of trailer pumps if their exhaust is put on the return air passage. This is what was done in this case. It is also found that in many foreign countries as also in this country diesel-driven locomotives are used underground. It is therefore clear that if suitably arrangements for ventilation can be made, use of petrol-driven pumps is not altogether undesirable. In the present case, the trailer pumps were used only for a short time and as a desperate emergency measure and therefore no exception can be taken to it.

(c) *DELAY IN SETTING UP BIG ELECTRIC PUMPS*

44. It is found that there was considerable delay in setting up big electric pumps for dewatering the mine. This was most unfortunate. If the pumping operation could be started earlier, the 11 survivors who were waiting inside the mine under the most dreary circumstances, could have been brought out earlier. The reasons for the delay are the following:—

- (i) Failure of the management to procure electric pumps from other organisations.
- (ii) Existence of strike in a large number of mines in Ranigunj coalfield belonging to Andrew Yule & Co, and MacNeil Barry & Co.
- (iii) Unwillingness of many of the mines to spare any pump as their pumps were heavily engaged in dewatering their own mines where seepage of water had increased on account of heavy rainfall.

In spite of all these, the long delay made by the management in procuring pumps from their Jharia organisation or other coalfields cannot be justified. The only redeeming feature of the case is that there is no evidence to show that any other survivor could have been recovered if the pumping operation had started earlier. I do not think that there was any undue delay in installing the big pumps after they had actually arrived. One of the Mining experts has said that for installation of a big pump, it ordinarily takes about 5 shifts of 8 hours each.

He also says that it takes at least 24 hours to instal a big pump when all the men and materials are available on the spot. In the present case, nothing was available on the spot. The labour was shy to work after the accident and huge quantities of debris had to be cleared and the roof had to be supported by timber and all the materials had to be carried by human agencies before the pumps could be installed.

(d) ADVISIBILITY OF PUMPING WATER FROM RAGHUNATHBATI SEAM DOWN INTO THE BURRADHEMO SEAM

In dewatering the mine after the accident, water was pumped for some hours into the Burradhemmo seam. In his evidence, Shri H. K. Chatterjee suggested that this was unwise as due to the existence of broken strata between the top seam and the lower seam, the effect would be that water would return to the top seam again as it would try to maintain the same level throughout. Water will undoubtedly try to retain the same level, but the following factors are to be considered in this connection:—

- (i) There was no connection between Burradhemmo and Dishergarh seams and so the level of the water in these two seams was independent of each other.
- (ii) Level of water in Burradhemmo seam was lower than that in Raghunathbati seam.
- (iii) Accumulation of water on the upper seam indicates that the fractures in the strata, if any, must have been silted up.

It is true that water from Dishergarh seam started coming into Raghunathbati seam as a connection between them was established by the collapse of a plug in No. 6 pit below the connection with Raghunathbati seam, but no water from Raghunathbati seam was pumped into Dishergarh seam. So this entry of water from Dishergarh seam had nothing to do with the pumping operation. Again water was pumped into Burradhemmo seam only for a short time till the deliveries could be connected to the surface. All these clearly show that no harm was done by pumping water into the Burradhemmo seam. On the other hand this saved some time as otherwise pumping would have been delayed till it was possible to bring the delivery pipes to the surface.

(e) NUMBER OF PEOPLE WHO DIED IN THE ACCIDENT

46. As already mentioned, it was found from the Register in the evening of 26th September, 1956 that 42 men were missing. Three of these men appeared the next morning and so the number missing was found to be 39. In his evidence, the Manager said that the number missing was found to be 41 in the evening of 26th September, 1956 and next morning 2 of these men were found loitering near the mine. The discrepancy is due to the fact that one man was reckoned twice. So, the number that was found missing in the morning of 27th September, 1956 was 39. On 15th October, 1956 eleven of these men were recovered from the mine. So, according to these figures, the number of persons missing is 28. One of these missing men, namely, Khatir Mia, trammer, was produced before me on 3rd December, 1956 and his evidence was taken on that day. According to the Attendance Register, this man entered the mine on the 26th and did not come out. According to his statement he did not work for a week beforehand on account of illness. But the register showed that he worked in the mine on the 24th, 25th and 26th September last. This shows that the Attendance Register kept in the mine cannot be relied upon. The Manager claimed that 4 other men, who died in the accident according to the Attendance Register, were still alive. The matter was enquired into with the help of Bihar police, but they did not support the Manager. The Bihar police also said that Khatir Mia's brother worked as a substitute in his place and entered the mine in the name of Khatir Mia and died in the accident. Khatir Mia later supported this contention. His evidence supported by the police report has to be accepted. So the number of missing men comes to 28. During the enquiry, representatives of the labour organisation of the mine were present and took active part in the proceedings. They did not claim that anybody other than the 28 men in question died in the accident. The enquiry was public and was advertised widely and the interested parties were asked to produce evidence before me, but nobody came forward claiming that anybody else died in the accident.

47. As has already been stated before, the number of dead bodies recovered so far, is 12. The other men have not yet been accounted for. I moved about inside Raghunathbati seam for about a couple of hours on 3rd December, 1956

but did not get even any smell of any dead body. The explanation that has been offered is that the dead bodies have become completely buried within the debris. The Regional Inspector of Mines, Shri H. B. Ghosh, says that it may take a very long time to clear up the debris and to recover the dead bodies as there are 7 miles of galleries inside the mine. There is therefore no chance of accounting for all the missing men for a long time to come.

48. The evidence available as regards the number of men who died in the accident is not exactly that one would like it to be. It may however be said that the available evidence tends to indicate that the number of men who died in the accident is not likely to exceed 28.

A list of the men who according to the Registers are missing as a result of the accident is given in the Appendix.

(f) MEN OF THE FIRST SHIFT GETTING INVOLVED IN THE ACCIDENT

49. As I have already said, a large number of men of the first shift were inside the mine at 2-45 P.M. when the accident happened, though the first shift was over at 2 P.M. According to the provisions of the Mines Act, men of a particular shift is over. This practice is not contemplated in the Act or the rules. The Manager explained that people who would enter the mine later than the hour of the commencement of a shift, would sometime remain inside the mine after the period of the shift was over. According to him, it would not be unusual for a man to remain inside the mine up to about half an hour after the period of a shift is over. This practice is not contemplated in the Act, or the rules. The irregular practice prevalent in the mine has been responsible for the death of men of the first shift in this accident, who should have been out of the mine by the time of the accident. The Manager said that 24 men of the first shift died in the accident.

(g) POSSIBILITY OF SAVING MORE MEN AFTER THE ACCIDENT

50. As I have already said, 2 dead bodies were recovered from the shaft and 5 from the bye-pass of Pit No. 6 and one from the Shaft Pump Room. The bye-pass of the pit and the pump room were very near Pit No. 6. A question may therefore arise as to why it was not possible to recover these 8 men alive on the date of the accident and whether any blame attaches to anybody for the non-recovery. As has already been stated, the cage got stuck in the shaft. Even after that one man was recovered by lowering a basket with a rope. If any of the other men could make his way into the shaft after the accident, he would certainly have been recovered as efforts to recover men continued for quite a long time. It is therefore quite clear that these unfortunate 8 men got drowned inside the galleries and could not come to the shaft so long as they were alive. I am satisfied that every effort was made to recover the men alive after the accident and that no blame attaches to anybody for the non-recovery of these unfortunate men.

51. Responsibility of Different authorities in the Matter.

(a) RESPONSIBILITY OF THE MANAGER

The responsibility of the Manager arises from the following factors:—

- (i) *Previous history about the occurrence of subsidence near the outcrop area of the mine near which the present subsidence has occurred*

The Manager has said that he did not get any record of previous history of the mine as the mine had changed hands several times. This ground cannot be accepted as it is his business to get the previous history. If the previous history was not available from the previous owners, it was his business to get it from the Mines Department where complete history of every mine is maintained. He made no effort about it. He therefore cannot take shelter on want of knowledge of the previous history. Moreover, he has admitted in his evidence that he knew about one of the subsidences which occurred near the outcrop.

- (ii) *Collection of vast quantity of water on the ground above the mine*

This point has already been discussed and my finding is that the height of water on the paddy fields above the mine was about 4 to 5 feet and that this water was somewhat stagnant on account of submersion of the surrounding areas and the flooding of all water courses due to very heavy rainfall. As in this mine subsidence and flooding occurred before, the Manager, as a prudent man, should have withdrawn his men from the mine in anticipation of danger. It is in evidence that a large number of mines got flooded that day but their Managers avoided a similar disaster by withdrawing their men in time as a precautionary measure.

(iii) *Increase of percolation of water into the mine which necessitated the haulage of pumps to higher levels*

The Manager wants us to believe that there was no increase in the percolation of water into his mine. This cannot be accepted for the following reasons:—

(x) There is always an increase in the percolation of water into a mine when there is a heavy accumulation of water on the surface.

(y) The fact that the pumps had to be hauled up to a higher surface is a clear proof that the water was increasing so much as to drown them. The Manager's explanation that they had to be hauled up merely for repairs cannot be accepted. Moreover, Gopal Majhi, the electrical assistant of the Manager clearly said that no pump was out of order and that both the pumps got drowned by the increase of water and that only because the pumps got drowned that one of them got out of order.

It is true that increase in the percolation of water into the mine, by itself, is not an indication of any serious danger. But this increase coupled with the fact that water on the surface had accumulated to a very great height and was not flowing away quickly and the knowledge of previous subsidence in this area and consequent flooding give a very clear indication of danger. These clear indications should not have been ignored at all by the Manager.

(iv) *Entry of water into the mine through a hole in the wall surrounding the air-shaft*

This point has already been discussed. It is clear in my mind that the water that was entering through the hole was the water that had accumulated in the fields. At the time the Manager was inspecting the surface, it was raining heavily. It was not known at that time when the rain would stop and how high the water on the surface would go. Even a layman can understand that if the accumulated water starts entering into the mine through this hole, it would create a whirlpool which would increase the area of the hole very rapidly and would thereby flood the mine in a few minutes and cause a disaster. This was a very serious warning which the Manager failed to take. If he had taken this warning and had withdrawn his men at that time, there would have been no casualty.

From what has been stated above, it is clear that the Manager had several serious warnings of a coming disaster but unfortunately he failed to take advantage of them. This failure is very extraordinary in a man of the qualifications and experience of the Manager. If he had acted as a prudent man, all these lives could have been saved. He must take full responsibility in the matter.

There are certain other points for which the Manager must take full responsibility. They are stated below:—

(v) *Unreliability of records*

As has already been pointed out, the Attendance Register was unreliable. This unreliability is shown further by the fact that Jainal Mia who was recovered alive on 15th October 1956 was not shown in the registers as having gone underground at all on the day of occurrence. The Manager says that in the confusion that occurred after the accident, some men might have left the mine without recording their exit in the register. This explanation cannot be accepted. From the evidence available, it is clear that only 4 men were rescued after the accident. Immediately before the accident a cage came up with six men including Pathak and Kapoor and these six men were accounted for. If anybody had come out through the Incline immediately before the accident, there is no reason why he should not have recorded his exit in the register as up to the moment of the accident there was no confusion. Again there is no explanation as to why Jainal was not shown in the registers as having entered into the mine on the day of occurrence. It is therefore quite clear that the registers are maintained in the most careless fashion and full responsibility for this must be taken by the Manager.

(vi) *Irregular detention of men in the mine after the shift period*

This point has already been discussed in para 49. The Manager must take full responsibility for this irregularity which was responsible for the death of men of the first shift.

Responsibility of the Owners.

52. From what has been stated above, it will appear that the pumping equipments of the mine were poor and that the owners made undue delay in procuring big electric pumps from their Jharia organisation or from elsewhere. It is quite clear that in view of the grave situation, the owners should have been able to procure big pumps much earlier. It is true that there is nothing to show that by dewatering the mine earlier, any other life could have been saved. From the evidence of the doctor, it appears that the death of the men whose bodies have been recovered, must have occurred long before the recovery. It also appears that all deaths must have occurred within a short time of the flooding of the mine. It is, however, quite clear that the 11 men, who were recovered after 19 days, could have been rescued earlier if the pumps were made available earlier. The failure of the owners to produce the pumps earlier has been responsible for the delay in the recovery of these men. The owners must take full responsibility for the delay.

53. The owners were not present at the time of the accident. The Manager also admits that they do not interfere with the Manager's actions in technical matters and accept his advice in such matters. The owners therefore cannot be held any way responsible for the occurrence.

Responsibility of the Inspectorate of Mines.

54. A reference has been made to this point in para 42 above. The subsidences of 1941 or 1943 did not lead to any loss of life though some water entered the mine. It is also on record that normal depillaring operations were permitted in Disergarh seam by the Inspectorate by open goafing beneath the paddy fields and the small Nullah. All these circumstances go to show that danger of sudden inundation due to accumulation of a large quantity of water on the surface, had neither occurred nor could be foreseen by the Inspectorate. The Inspectorate therefore did not consider it necessary to enforce any special precaution in this respect. The inspecting officers had examined and reported on the question of inundation during their inspections. I would therefore not be justified in laying any blame on the Inspectorate for this occurrence.

55. In view of the present disaster it is however to be recommended that the Inspectorate should carefully examine the position at all mines where the topography is similar and the underground workings have a shallow depth of cover and enforce suitable precautions wherever necessary.

Recommendations for Future.

56. I would like to make the following recommendations for the future:—

- (a) The Mines Rescue Stations do not at present have equipments for dewatering a mine. If they had such equipments, a lot of the delay which occurred in dewatering this mine, might have been saved. I would suggest that in future the Rescue Stations should have suitable equipments for dewatering a mine.
- (b) In this case, the cage in one of the shaft got entangled soon after the occurrence causing great difficulty in the matter of rescuing people through the shaft. I would suggest that in future the Rescue Stations should have portable winding equipments for use in similar cases.
- (c) As I have already said, the mines which have a similar topography and shallow workings should be examined with a view to the enforcement of all safety precautions.

57. It will appear that the responsibility for the loss of lives in this occurrence lies entirely with the Manager who is a part of the Management. It is therefore ordered under rule 22 of the Mines Rules, 1955, (S.R.O. 1421 dated 2nd July, 1955) that the entire cost of the inquiry should be paid by the Owners within two months of the date when a demand, certified as correct by the Chief Inspector of Mines in India, is made by the local Inspector of Mines.

Acknowledgements.

58. Before I conclude this report, I would like to express my sincere thanks to the Assessors who assisted me in the inquiry. I also express my thanks to the representatives of the Inspectorate of Mines, the Mine Managers' Association, the National Association of Colliery Managers, Colliery

owners, the experts, the labour organisations and others who helped in this inquiry. I also thank the experts and other gentlemen who came forward to depose in this case. I gratefully acknowledge the assistance I got from all of them.

Sd/-B. SARKAR--27-1-57

Officer appointed to enquire u/s 24
of the Mines Act, 1952 &
Commissioner, Burdwan Division.

ASSESSORS:—

- 1 Satis Chandra Samanta.
27-1-57.
2. S. S. Grewal.
27-1-57.

APPENDIX

List of the men missing as a result of the accident.

Name	Designation	Address
1. Hakim	Stone-cutter	Kurua, P.O. Karmatar, Dumka.
2. Sobrab	-do-	Vill. Koridi, P.O. Karmatar (Dumka)
3. Badruddin	-do-	Kurua.
4. Ramjan	Fitter Cooly	Beharapahari, P.O. Madhupur.
5. Debu	Miner	Moutha
6. Ashu	-do-	-do-
7. Jadu	-do-	-do-
8. Joti Muchi	Pump Khalasi	Kultore, P.O. Neamatpur.
9. Jharu Kahar	Prop. Mistry	Old Sitarampur.
10. Baliram Majhi	Electrician	Aluthia, P.O. Pathmohana.
11. Sudhir Chakravarty	Pump Khalasi	Rajra, Gaurandi P.O. (Manbhum).
12. Raju Dosad	Prop. Cooly	Muzarhand Vill. & P.O., Dt. Hazaribagh.
13. Munilal	Fitter Helper	Saltore, P.O. Disergarh.
14. Bideshi Bouri	Pump Khalasi	Lachipur.
15. Ramkumar Bouri	Bailing Cooly	Tarpara, Sitarampur.
16. Puna Kahar	Prop. Mistry	Old Sitarampur.
17. Gatha Maji	Bailing Cooly	Fuchu Dh.
18. Lebaran	Miner	Moutha, P.O. Baltore (Manbhum).
19. Mokim	Fitter	Sitarampur.
20. Bhola Kora	Miner	Kalikapur
21. Khatir	Trammer	Kurua
22. Parmananda Singh	Munshi	Charia, P.O. Sagrampur, Dt. Bhagalpur.
23. Labin Majhi	Miner	Kharbona, P.O. Baltora, P.S. Satori.
24. Radhashyam Pandey	Mining Sardar	Howdih, P.O. Powani, Via Nasriganj, Dt. Sahabganj.
25. Samsuddin	Stone-cutter	Kurua
26. Anazuddin	-do-	Tarkujuri, P.O. Karmatar.
27. Kishon	-do-	Vill. Harila, P.O. Bengabad, P.S. Bengabad, Hazaribagh.
28. Thanu Mahato	-do-	Vill. Dongu, P.O. Guthla, P.S. Bengabad, Hazaribagh.

[No. M-143(2)57.]

P. D. COMMAR, Under Secy.

COAL BOARD

Calcutta the 23rd March 1957

S.R.O. 926.—In pursuance of Sub-rule (6) of Rule 60 of the Coal Mines (Conservation & Safety) Rules, a statement of the accounts of receipts and expenditure of the Coal Board relating to the financial year ending 31st March, 1956 together with the report of the Accountant General, West Bengal, thereon is published for general information.

RECEIPTS & EXPENDITURE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1956.

RECEIPTS		PAYMENTS	
To Opening Balance		By A.1.—Administration of the Board	
Cash in hand at Calcutta	200 0 0	Pay of Officers	84,286 12 0
Cash in hand at Dhanbad	0 0 0	Pay of other Staff	1,26,990 14 0
Cash in hand at Asansol	0 0 0	Allowances etc.	1,45,239 15 0
At State Bank of India in		Contingencies	76,590 12 6
		Grant-in-aid etc.	19,529 10 0
			4,52,637 15 6
(a) Calcutta Current account	8,63,973 0 2	A. 2.—(i) Compulsory	Nil
(b) Dhanbad Current account	60,950 15 3	(ii) Voluntary stowing	61,41,423 15 0
(c) Asansol Current account	36,685 3 1	(iii) Grant of loan for purchase of stowing plant	Nil
(d) Short term fixed deposits	1,40,00,000 0 0	A.3.—Other expenditure connected with the administration of the Act: Refund of Stowing Excise duty	61,41,423 15 0
(e) Investment in Govt. of India loans	24,85,000 0 0		1,05,711 13 0
	1,74,46,809 2 6		
Repayment of loan for purchase of stowing plants	13,720 9 0	A.4.—(i) Protective works	1,47,392 12 6
Excise duty received under section II	1,09,07,385 1 3	(ii) Research scheme	15,865 12 0
Interest on Investments	2,65,964 8 8	(iii) Contribution to the Mining Research Station	1,00,000 0 0
Recovery of Rents	10,072 8 0		2,63,258 8 6
Miscellaneous Receipts	1,748 12 0	A.5.—Miscellaneous	
Miscellaneous Receipts Grading	1,320 0 0	(i) Repairs and maintenance of building in coalfields	446 6 0
Recovery of water charges	1,065 14 0	(ii) Expenditure on construction of building in coalfield	Nil
Contractors Security Deposit	11,412 0 0		

(iii) Miscellaneous unforeseen expenditure	10,907	9	9	11,353	15	9
Refund of Security Deposits				17,089	0	0
Balance at close:						
Cash in hand at :—						
(i) Calcutta	16	12	0			
(ii) Dhanbad	•	0	0			
(iii) Asansol	•	0	0			
At State Bank of India						
(i) Calcutta Current account	35,86,086	14	7			
(ii) Dhanbad Current account	65,390	2	6			
(iii) Asansol Current account	31,529	6	7			
(iv) Short term fixed deposits	1,60,00,000	0	0			
(v) Investment in Government of India Loan	19,85,000	0	0	2,16,68,023	3	8
(Out of the aggregate						
Rs. 32,271-3-0 represents						
contractor's security deposit and						
Rs. 75,00,000/- Board's General						
Reserve)						
	2,86,59,498	7	5	2,86,59,498	7	5

I have examined the foregoing accounts of the Coal Board. I have obtained all the information and explanations that I have required, and I certify, as a result of my audit that in my opinion these accounts are properly drawn up so as to exhibit a true and fair view of the state of affairs of the concern, according to the best of my information and explanations given to me and as shown by the books of the concern.

(Sd.) R.K. CHOUDHURY,
Assistant Accounts Officer,
West Bengal.

(Sd.) P.K. BOSE
Accounts Officer, Coal Board.
12-1-56

(Sd.) S. MAYURANATHAN
Deputy Secretary Coal Board.

(Sd.) M.L. SHOME,
Chief Mining Engineer & Member
Secretary, Coal Board.

13-7-56.

[No. GC. 9/56-57.]

(Sd.) [Illegible],
Chairman, Coal Board

MINISTRY OF INFORMATION AND BROADCASTING

ORDERS

New Delhi-2, the 11th March 1957

S.R.O. 927.—In pursuance of clause 2 of the directions issued under the provisions of each of the enactments specified in the First Schedule to the order of Government of India in the Ministry of Information and Broadcasting No. S.R.O. 945 dated the 28th April, 1955 the Central Government with previous approval of the Film Advisory Board, Bombay hereby certifies the film specified in column 2 of the schedule hereto annexed, in all its language versions, to be of the description specified against it in the corresponding entry of column 5 of the said schedule.

SCHEDULE

Sl. No.	Title of the film	Name of the producer	Source of supply	Whether scientific film or film intended for educational purposes or film dealing with news and current events or a documentary film
1	Indian News Review No. 438.	Government of India Films Division, Bombay.	Government of India, Films Division, Bombay.	Film dealing with news and current events.

[No. 1/4/57-F. App.128.]

New Delhi, the 20th March 1957

S.R.O. 928.—In pursuance of clause 2 of the directions issued under the provisions of each of the enactments specified in the First Schedule to the order of Government of India in the Ministry of Information and Broadcasting No. S.R.O. 945, dated the 28th April, 1955 the Central Government with previous approval of the Film Advisory Board, Bombay hereby certifies the film specified in column 2 of the schedule hereto annexed, in all its language versions, to be of the description specified against it in the corresponding entry of column 5 of the said schedule.

SCHEDULE

Sl. No.	Title of the film	Name of the producer	Source of Supply	Whether scientific film or film intended for educational purposes or film dealing with news and current events or a documentary film.
	Indian News Review No. 439.	Government of India, Films Division, Bombay.	Government of India, Films Division, Bombay.	Film dealing with News and current events.

[No. 1/4/57-F. App.129.]

V. P. PANDIT, Under Secy.